



BEAUFORT WEST MUNICIPALITY



DRAFT ANNUAL BUDGET 2025 / 2026

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1.1 MAYORAL REPORT

Honourable Speaker and Council, as required by section 3 of Schedule A of the Municipal Budget Regulations, I hereby wish to report in summary as follows on the draft annual budget of the municipality.

An overview of the 2025/26 Medium Term Revenue and Expenditure Framework are as follows:

Description	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands					
Total Revenue (excluding capital transfers and contributions)	499,429	496,721	525,677	558,197	573,151
Total Expenditure	449,398	494,123	511,714	541,838	550,435
Surplus/(Deficit)	50,031	2,599	13,962	16,358	22,716
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	69,734	54,600	22,225
Transfers and subsidies - capital (in-kind)	-	-	-	-	-
Surplus/(Deficit) for the year	76,202	30,463	83,696	70,959	44,941
Capital expenditure & funds sources					
Capital expenditure	25,575	30,313	61,752	48,783	22,164
Transfers recognised - capital	22,757	24,334	60,375	47,273	19,243
Borrowing	-	-	-	-	-
Internally generated funds	2,818	5,979	1,377	1,510	2,922
Total sources of capital funds	25,575	30,313	61,752	48,783	22,164

The proposed operating revenue budget amounts to R 525,677 million for the 2025/26 budget year, R 558,197 and R 573,151 million respectively for the two outer years. When compared to the adjusted budget the operating revenue increased by R 28,955 million.

A total operating expenditure budget of R 511,714 million is proposed for the 2025/26 budget year, R 541,838 million and R 550,435 million respectively for the two outer years. The expenditure budget increased by R 17,592 million to R 511,714 million when compared to the adjusted expenditure budget.

Given the revenue and expenditure projection above, the 2025/26 budget year will have an operating surplus of R 13,962 million and will increase year on year to R 16,358 in 2026/27 budget year and to R 22,716 in the 2027/28 budget year.

A capital budget amounting to R 61,752 million is proposed for the 2025/26 budget year (R 48,783 million and R 22,164 million for the two outer years). Given the current financial position of the municipality the capital budget is mainly funded by national grants.

That being said Honourable Speaker and Council the financial position remains vulnerable, but the municipality is currently working with both National and Provincial Government to implement the Financial Recovery Plan to turn our financial position around and to put the municipality on a sound financial path again.



Clr. JD Reynolds
Executive Mayor

1.2 BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

Council acting in terms of section of the Municipal Finance Management Act (Act 56 of 2003) approves and adopts:

- That Council approve the Annual Budget of the Municipality for the financial year 2025/26 and indicative for the two projected outer years, 2026/27 and 2027/28, as set out in the Annual Budget Tables, be approved;
- Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3;
- Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4;
- Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5;
- Capital detailed budget reflected in **Annexure C**;
- That Council approve the property rates tariffs increases for 2025/26 MTREF as per **(Annexure A)** and tariffs for service charges and other sundry tariffs as per **(Annexure B)**;
- That Council takes cognisance of the 2025/26 draft Service Level Standards **(Annexure E)**; and
- That Council take note and approve the 2025/26 MTREF Budget Policy Amendments **(Annexure G)**.

1.3 EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

As is annually the case, the municipality was confronted with numerous challenges during the budget process, one noteworthy event of such nature was when the National budget was tabled a month later than anticipated, a first in the history of our democracy. It remains a complex task balancing the needs of the community with limited resources whilst having to operate within the legislative framework determined by the various spheres of government in ensuring a credible, funded budget is implemented. Some of the crucial factors considered in the Budget Process are listed and discussed below for further clarity.

The National Treasury projects real GDP growth of 1.9 per cent in 2025, from a downwardly revised estimate of 0.8 per cent growth in 2024. The downward adjustment is due to a third-quarter GDP contraction driven by weak activity reported for agriculture and transport. GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Power have gradually improved during the first quarter of 2025. It's emphasized that rapid implementation of energy and logistics reforms is crucial for economic growth.

Given weaker global growth, South Africa's exclusion from the USAID's grant from the United States of America and domestic risks, the government aims to position the economy for sustained growth and resilience to shocks. This involves maintaining a stable macroeconomic framework, swiftly implementing economic and structural reforms, and enhancing state capability to drive higher growth, employment, and competitiveness.

The employment growth in South Africa lags, given that sustainable improvement in employment requires faster GDP growth and better education and skills development. Global headline inflation is projected to ease from 5.7 per cent in 2024 to 4.2 per cent in 2025 and 3.5 per cent in 2026, driven by declining energy prices and cooling labour markets.

Advanced economies are expected to return to their inflation targets faster than emerging economies, supported by moderating energy costs and improved labour supply. Inflation trends vary in emerging economies, with food inflation persisting in Sub-Saharan Africa, while China is experiencing subdued inflation given weak domestic demand.

Household consumption growth averaged 0.6 per cent in the first three quarters of 2024 compared with the same period in 2023. Household expenditure is expected to grow by 1

per cent in 2024 and 1.9 per cent in 2025. Despite weaker growth momentum, household consumption will be supported in the near term by stable inflation expectations, lower borrowing costs, withdrawals under the two-pot retirement reform and government transfers to poorer households. Consumer confidence improved gradually throughout 2024, driven by lower inflation, stable electricity supply and domestic political developments. Household consumption is forecast to average 1.7 per cent from 2025 to 2027, supported by enhanced consumer sentiment, increased household purchasing power, gradual employment gains and wage recovery, and increased credit extension.

The following macro-economic forecasts was considered when preparing the 2025/26 MTREF municipal budget.

Fiscal year	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CPI Inflation	4.3%	4.6%	4.4%

The economic challenges outlined, including decreased GDP growth, higher inflation, and potential power cuts, are expected to strain households' capacity to pay municipal bills. Additionally, Eskom power cuts are impacting the sustainability of businesses, both small and large. These issues are collectively putting pressure on the municipality's own revenue, in combination with households and businesses moving to alternative energy sources.

Closer to home and on a provincial level, in the face of global concerns, subdued national economic prospects, and a constrained fiscal environment, the Western Cape Government (WCG) has devised a budget that addresses increasing service delivery demands within limited financial resources. Domestic challenges such as the energy crisis, state fragility, and water shortages have gradually affected provincial budgeting. The goal is to improve efficiency, strategically plan, and implement solutions to ensure continued progress towards a prosperous Western Cape for all.

A Financial Recovery Plan (FRP) was approved by Council on 23 March 2022. Financial recovery plans are prepared for municipalities where interventions are implemented in terms of Section 139, read together with Section 142, of the MFMA. They are largely prepared for municipalities under financial distress.

The mandatory FRP will be used as an instrument to guide the municipality in addressing the financial crisis in the municipality as well as to ensure that the municipality regains its financial health within the shortest timeframe whilst ensuring that all issues which adversely affect the financial health of the municipality are comprehensively addressed. This will allow the Municipality to give effect to the financial recovery plan and the overall recovery process.

This budget was prepared against the backdrop of the Financial Recovery Plan and its recommendations.

The municipality applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. The municipality qualified and received its first one third (1/3) debt write-off to the value of R25,587,223.02 during the first cycle of its participation in the programme. This municipal debt relief is an extraordinary support and breakthrough as part of the Beaufort West Municipality's recovery efforts. More must still be done to maintain and improve adherence to the conditions of the debt relief programme to ensure approval over the remaining two years of the programme.

As a participant in the municipal debt relief programme the municipality will benefit from the smart meter grant that will be rolled out to affected municipalities on the programme. The implementation of this will mean that metering issues will be resolved and revenue generated from water and electricity will increase over MTREF. The municipality were allocated R 46 million as part of the Smart Meter Grant programme of National Treasury in the 2025/26 budget year.

More must be done by the municipality to improve its financial situation by:

- ❖ Improving the effectiveness of revenue management processes and procedures to improve the collection rate over the MTREF;
- ❖ Cost containment measures must be strengthened to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities;
- ❖ Ensuring value for money through the procurement process;
- ❖ Providing free basic services to households that qualify in terms of the Indigent Policy of the municipality;
- ❖ Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation;
- ❖ A review of the current organogram structure must be done as the current structure is unaffordable for this municipality;
- ❖ With the above said only critical vacant positions should be prioritised.

In order to achieve financial sustainability, there must be both an administrative and political will to implement the changes required to improve the performance of the municipality.

Annexures A outlines the proposed property rates tariffs increases for 2025/26 budget year and further rebates on property rates and **Annexure B** the proposed increases in tariffs for service charges and other sundry tariffs as well as the indigent subsidy that will be given to households that qualify in terms of the Indigent Policy of the Municipality.

1.3.1. Operating Revenue Budget

The 2025/26 total revenue budget amounts to R 595,410 million. This includes transfers and subsidies capital to the value of R 69,734 million. If transfers and transfers capital are excluded the total revenue budget, the total revenue (excluding capital transfers and contributions) / operating revenue amounts to R 525,677 million.

The operational revenue budget for 2025/26 of R 525,677 million shows an increase of R 28,955 million or 5.8 per cent when compared to the adjusted operational budget of 2024/25 of R 494,123 million. The outer years increase by 6.2 per cent and 2.7 per cent year on year.

Beaufort West Municipality depends largely on property rates and service charges service charges to balance its budget. Property rates and service charges consist of 54% per cent or R 282,825 million of total operating revenue;

- Property rates – R 57,995 million or 11%;
- Service charges electricity – R 156,206 million or 29.7%;
- Service charges water – R 31,657 million or 6.0%;
- Service charges sanitation – R 23,431 million or 4.5% ; and
- Service charges refuse – R 13,538 million or 2.6%

In the tables below, indicates the operating transfers and subsidies that will be allocated to the municipality from National and Provincial Government for the 2025/26 budget year.

National and Provincial Operating Transfers & Subsidies	
Transfers and subsidies - Operational	Budget Year 2025/26
National Government:	97,161,300
Local Government Equitable Share	92,780,000
Municipal Infrastructure Grant (MIG)	812,300
Local Government Financial Management Grant (FMG)	2,000,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,569,000
Provincial Government:	9,092,000
Provincial Treasury : Western Cape Financial Management Capacity Building Grant	495,000
Department of Infrastructure : Title Deeds Restoration Grant	399,000
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	7,272,000
Department of Local Government : Municipal Energy Resilience Grant	400,000
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)	300,000
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000
Total Transfers and subsidies - Operational	106,253,300

1.3.2. Operating Expenditure Budget

The 2025/26 total operational expenditure budget amounts to R 511,714 million. The operational expenditure budget for 2025/26 of R 511,714 million shows an increase of R 17,592 million or 3.6 per cent when compared to the adjusted operational budget of 2024/25 of R 494,123 million. The outer years increase by 5.9 per cent and 1.6 per cent year on year.

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 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

Provision was made for a salary increase of 5.5 per cent in 2025/26, 5.3 per cent in 2026/27 and 5.8 per cent in 2027/28 as well as of notch increase to those who qualify.

The remuneration of staff amounts to 30.8 per cent of the total operating expenditure in 2025/26 and 30.2 and 31.3 per cent for two outer years.

Remuneration of councillors

The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on the projected CPI over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF).

Bulk purchases – electricity

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).

In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.

Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.

Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 11.9 per cent in 2026/27 and 9.1 per cent in 2027/28.

Inventory consumed

The increase in the cost of inventory consumed were increased with inflation, water inventory purchased contributes to about 50% percent or R 13,5 million of the total cost. The other cost relate to materials and supplies as well as consumables to deliver services and for the municipality to operate effectively.

Debt impairment

Debt impairment is calculated based on the collection, i.e. level of payments of the annual billed revenue. This is based on the collection rates of property rates, service charges (electricity, water, sanitation and refuse) and traffic fines.

Depreciation and amortisation

The above cost was estimated, using the straight line method, to allocate their cost to their residual values over the estimated useful lives of the assets.

Interest

Provision was made for the interest payable current annuity loans as well as interest on the bank overdraft and overdue accounts.

Irrecoverable debts written off

Irrecoverable debt written off relate to traffic fines that have expired.

Contracted services and Operational costs

Contracted services were increased based on existing contract conditions as well additional cost funded by grant income. Operational cost were budgeted based on the prevailing growth rates, adjusted with CPI and prior actual expenditure trends.

1.3.3. CAPITAL EXPENDITURE BUDGET

A capital budget of R 61,752 million is proposed for the 2025/26 budget year, R 48,783 million and R 22,164 million for the two outer budget years.

The capital budget will be spend on the following functional areas over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF):

2025/26 Medium Term Revenue & Expenditure Framework			
Functional Area	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional			
Governance and administration	330	920	990
Executive and council	–	–	–
Finance and administration	330	920	990
Internal audit	–	–	–
Community and public safety	8,507	6,450	476
Community and social services	806	6,450	476
Sport and recreation	7,701	–	–
Public safety	–	–	–
Housing	–	–	–
Health	–	–	–
Economic and environmental services	11,790	7,210	200
Planning and development	200	200	200
Road transport	11,590	7,010	–
Environmental protection	–	–	–
Trading services	41,126	34,203	20,498
Energy sources	7,792	4,966	7,824
Water management	18,870	–	–
Waste water management	14,463	29,236	9,873
Waste management	–	–	2,801
Other	–	–	–
Total Capital Expenditure - Functional	61,752	48,783	22,164

As per the table above that the capital expenditure for 2025/25 budget year will be allocated mainly to the following functional areas:

Trading services – R 41,126 million with expenditure on:

- Energy sources – R 7,792 million;
- Water management – R 18,870 million; and
- Waste water management – R 14,463 million.

Economic and environmental services – R 11,790 million with expenditure on:

- Planning and development – R 200 thousand and

- Road transport – R 11,590 million.

Community and public safety – R 8,507 million with expenditure on:

- Community and social services – R 806 thousand and
- Sport and recreation – R 7,707 million

Governance and administration – R 330 thousand.

In analysing what will be procured with the 2025/26 capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Table A9 and Supporting Tables SA34 a, b and e. For easy reference a summary of main classifications of expenses are extracted below:

- Infrastructure Assets – R 52,715 million;
- Community Assets – R 8,507 million;
- Computer Equipment – R 230 thousand;
- Furniture and Office Equipment – R 100 thousand and
- Machinery and Equipment – R 200 thousand.

The Taking into consideration the current financial situation of the municipality and the fact that the municipality is still under financial recovery, the capital budget will be financed as follows over the 2026/27 Medium Term & Expenditure Framework:

Funding Source:	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Integrated National Electrification Programme Grant (INEP)	7,792,208	4,329,004	4,524,675
Municipal Infrastructure Grant (MIG)	19,249,957	14,224,502	14,718,009
Water Services Infrastructure Grant (WSIG)	30,303,030	28,719,481	-
Department of Local Government : Municipal Water Resilience Grant	3,030,303	-	-
Internally generated funds - CRR	1,376,609	1,509,772	2,921,602
Total	61,752,107	48,782,759	22,164,286

The detailed capital projects are shown in **Annexure C** of this document. The annexure indicate the total amount per Directorate and functional area

1.3.4. Proposed Rates and Tariffs for 2025/26 Medium Term Revenue and Expenditure Framework (MFREF)

Annexures **A** and **B** the annexure shows the proposed property rates and tariff increases over the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) as well as the different subsidies that will be given.

1.4 DRAFT ANNUAL BUDGET TABLES

Table A1 Budget Summary

WC053 Beaufort West - Table A1 Budget Summary							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance							
Property rates	55,152	54,712	-	-	57,995	61,474	65,163
Service charges	182,465	204,710	-	-	224,630	246,396	265,261
Investment revenue	2,221	2,650	-	-	2,915	3,207	3,527
Transfer and subsidies - Operational	102,942	108,234	-	-	106,253	115,691	119,339
Other own revenue	156,649	126,416	-	-	133,683	139,475	119,862
Total Revenue (excluding capital transfers and contributions)	499,429	496,721	-	-	525,677	568,243	573,151
Employee costs	138,219	134,446	-	-	157,736	163,834	172,162
Remuneration of councillors	7,133	6,892	-	-	7,320	7,613	7,918
Depreciation and amortisation	29,266	29,266	-	-	30,217	31,117	-
Interest	1,847	2,606	-	-	1,395	1,262	1,191
Inventory consumed and bulk purchases	130,821	138,316	-	-	148,961	165,136	178,993
Transfers and subsidies	-	-	-	-	-	-	0
Other expenditure	142,111	182,596	-	-	166,086	172,875	190,171
Total Expenditure	449,398	494,123	-	-	511,714	541,838	550,435
Surplus/(Deficit)	50,031	2,599	-	-	13,962	24,405	22,716
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	-	-	69,734	46,554	22,225
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	0
Surplus/(Deficit) after capital transfers & contributions	76,202	30,463	-	-	83,696	70,959	44,941
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76,202	30,463	-	-	83,696	70,959	44,941
Capital expenditure & funds sources							
Capital expenditure	25,575	30,313	-	-	61,752	48,783	22,164
Transfers recognised - capital	22,757	24,334	-	-	60,375	47,273	19,243
Borrowing	-	-	-	-	-	-	-
Internally generated funds	2,818	5,979	-	-	1,377	1,510	2,922
Total sources of capital funds	25,575	30,313	-	-	61,752	48,783	22,164
Financial position							
Total current assets	202,574	89,050	-	-	104,707	122,741	136,983
Total non current assets	452,782	457,141	-	-	488,676	508,342	528,506
Total current liabilities	148,918	60,405	-	-	60,113	60,396	60,710
Total non current liabilities	86,953	141,406	-	-	105,195	69,653	60,804
Community wealth/Equity	419,485	344,380	-	-	428,076	499,034	543,976
Cash flows							
Net cash from (used) operating	62,645	26,602	-	-	61,187	49,205	17,901
Net cash from (used) investing	(25,575)	(30,313)	-	-	(61,752)	(48,783)	(22,164)
Net cash from (used) financing	(1,102)	(1,181)	-	-	(1,169)	(651)	(708)
Cash/cash equivalents at the year end	55,906	10,951	-	-	9,217	8,988	4,017
Cash backing/surplus reconciliation							
Cash and investments available	55,906	10,951	-	-	9,217	8,988	4,017
Application of cash and investments	19,890	7,047	-	-	(7,173)	(22,916)	(38,576)
Balance - surplus (shortfall)	36,016	3,904	-	-	16,390	31,904	42,592
Asset management							
Asset register summary (MDV)	422,193	448,528	-	-	489,104	506,770	528,934
Depreciation	29,266	29,266	-	-	30,217	31,117	-
Renewal and Upgrading of Existing Assets	13,958	17,636	-	-	30,919	18,306	17,675
Repairs and Maintenance	9,133	10,148	-	-	9,565	9,378	10,291
Free services							
Cost of Free Basic Services provided	51,278	35,958	-	-	38,777	41,796	44,770
Revenue cost of free services provided	130	130	-	-	138	146	155
Households below minimum service level							
Water:	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-

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

WC053 Beaufort West - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)						
Functional Classification Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Revenue - Functional						
<i>Governance and administration</i>	133,492	206,512	-	198,420	205,772	190,089
Executive and council	18,170	18,210	-	12,222	12,153	12,678
Finance and administration	115,323	188,052	-	186,198	193,619	177,411
Internal audit	-	250	-	-	-	0
<i>Community and public safety</i>	91,729	38,649	-	41,500	40,826	42,909
Community and social services	9,820	10,121	-	9,673	8,389	2,217
Sport and recreation	5,612	6,551	-	8,406	276	291
Public safety	74,770	21,887	-	23,022	24,209	25,440
Housing	1,527	90	-	399	7,952	14,960
Health	-	-	-	-	-	-
<i>Economic and environmental services</i>	1,411	1,845	-	14,889	9,171	1,123
Planning and development	1,411	1,845	-	1,591	1,025	1,066
Road transport	-	-	-	13,297	8,146	57
Environmental protection	-	-	-	-	-	-
<i>Trading services</i>	298,968	277,580	-	340,602	357,028	361,255
Energy sources	182,852	161,136	-	184,636	199,231	217,539
Water management	54,182	40,963	-	66,675	47,622	50,090
Waste water management	43,353	40,717	-	59,473	79,134	57,248
Waste management	38,581	34,764	-	29,818	31,041	36,377
Other	-	-	-	-	-	-
Total Revenue - Functional	525,600	524,586	-	595,410	612,797	595,376
Expenditure - Functional						
<i>Governance and administration</i>	108,415	121,842	-	120,180	123,332	124,969
Executive and council	22,910	25,741	-	26,413	27,495	28,150
Finance and administration	84,056	94,476	-	92,276	94,310	95,224
Internal audit	1,449	1,626	-	1,492	1,527	1,595
<i>Community and public safety</i>	102,144	97,600	-	103,876	115,674	128,115
Community and social services	13,163	11,836	-	13,042	13,098	13,597
Sport and recreation	9,527	9,299	-	9,831	10,138	10,215
Public safety	76,519	75,094	-	79,243	83,115	87,892
Housing	2,936	1,371	-	1,760	9,323	16,410
Health	-	-	-	-	-	-
<i>Economic and environmental services</i>	31,656	32,917	-	36,073	36,379	27,450
Planning and development	9,850	10,179	-	11,947	11,584	9,596
Road transport	21,907	22,738	-	24,126	24,795	17,854
Environmental protection	-	-	-	-	-	-
<i>Trading services</i>	207,183	241,763	-	251,584	266,453	269,901
Energy sources	135,228	153,204	-	172,974	188,026	198,254
Water management	37,062	41,243	-	41,049	41,457	39,497
Waste water management	16,697	23,308	-	18,630	18,662	15,522
Waste management	18,196	24,007	-	18,931	18,308	16,628
Other	-	-	-	-	-	-
Total Expenditure - Functional	449,398	494,123	-	511,714	541,838	550,435
Surplus/(Deficit) for the year	76,202	30,463	-	83,696	70,959	44,941

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

WC053 Beaufort West - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)						
Vote Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Revenue by Vote						
Vote 1 - MUNICIPAL MANAGER	9,073	9,799	-	8,758	8,546	8,925
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	262,795	246,762	-	327,579	336,733	327,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	19,144	20,258	-	11,821	4,437	4,825
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	102,362	172,739	-	173,866	182,243	165,503
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	132,225	75,027	-	73,387	80,638	88,464
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-
Total Revenue by Vote	525,600	524,586	-	595,410	612,797	595,376
Expenditure by Vote to be appropriated						
Vote 1 - MUNICIPAL MANAGER	7,544	7,632	-	8,835	9,328	9,398
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	230,051	260,818	-	279,312	295,271	290,822
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	49,555	51,429	-	54,442	56,094	57,382
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	48,007	57,849	-	52,594	53,266	55,667
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	114,241	116,394	-	116,532	127,879	137,166
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-
Total Expenditure by Vote	449,398	494,123	-	511,714	541,838	550,435
Surplus/(Deficit) for the year	76,202	30,463	-	83,696	70,959	44,941

Table A4 Budgeted Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue							
Exchange Revenue							
Service charges - Electricity	120,473	140,321	-	-	156,206	173,248	187,281
Service charges - Water	20,853	29,865	-	-	31,657	33,556	35,569
Service charges - Waste Water Management	24,740	22,104	-	-	23,431	24,836	26,327
Service charges - Waste Management	16,399	12,420	-	-	13,538	14,756	16,084
Sale of Goods and Rendering of Services	942	942	-	-	1,017	1,096	1,172
Agency services	1,766	1,801	-	-	1,697	1,759	1,907
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	11,992	10,222	-	-	12,711	13,474	14,283
Interest earned from Current and Non Current Assets	2,221	2,650	-	-	2,915	3,207	3,527
Dividends	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-
Rental from Fixed Assets	2,022	1,801	-	-	1,981	2,179	2,288
Licence and permits	316	248	-	-	273	300	330
Operational Revenue	1,351	1,764	-	-	1,858	1,961	2,059
Non-Exchange Revenue							
Property rates	55,152	54,712	-	-	57,995	61,474	65,163
Surcharges and Taxes	-	-	-	-	-	-	-
Fines, penalties and forfeits	73,189	79,486	-	-	83,479	87,679	92,091
Licences or permits	203	188	-	-	208	218	229
Transfer and subsidies - Operational	102,942	108,234	-	-	106,253	107,645	119,339
Interest	3,449	3,449	-	-	3,555	3,875	4,107
Fuel Levy	-	-	-	-	-	-	-
Operational Revenue	35,832	1,428	-	-	1,215	1,308	1,336
Gains on disposal of Assets	-	-	-	-	-	-	-
Other Gains	25,587	25,587	-	-	25,587	25,587	-
Discontinued Operations	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	489,429	496,721	-	-	525,677	558,197	573,151
Expenditure							
Employee related costs	138,817	134,446	-	-	157,736	163,834	172,162
Remuneration of councillors	7,133	6,892	-	-	7,320	7,613	7,918
Bulk purchases - electricity	105,318	108,170	-	-	121,951	136,475	148,894
Inventory consumed	25,503	30,146	-	-	27,010	28,661	30,099
Debt impairment	75,382	31,250	-	-	43,786	41,780	44,244
Depreciation and amortisation	29,266	29,266	-	-	30,217	31,117	-
Interest	1,847	2,606	-	-	1,395	1,202	1,191
Contracted services	27,528	34,022	-	-	28,693	37,370	47,479
Transfers and subsidies	-	-	-	-	-	-	-
Irrecoverable debts written off	-	60,650	-	-	32,970	34,619	36,349
Operational costs	38,604	56,664	-	-	60,637	59,127	62,099
Losses on disposal of Assets	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-
Total Expenditure	449,398	494,123	-	-	511,714	541,838	550,435
Surplus/(Deficit)	50,031	2,599	-	-	13,962	16,358	22,716
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	-	-	69,734	54,600	22,225
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	76,202	30,463	-	-	83,696	70,959	44,941
Income Tax	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76,202	30,463	-	-	83,696	70,959	44,941
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76,202	30,463	-	-	83,696	70,959	44,941
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76,202	30,463	-	-	83,696	70,959	44,941

Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding								
Vote Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			
	R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote								
<i>Multi-year expenditure to be appropriated</i>								
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	6,480	6,741	-	-	34,045	35,126	17,897	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	-	-	-	-	230	870	940	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	-	-	-	100	50	50	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	4,666	5,463	-	-	1,972	6,450	476	-
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	11,146	12,203	-	-	36,347	42,496	19,363	-
<i>Single-year expenditure to be appropriated</i>								
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	2,174	4,030	-	-	18,870	6,286	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	1,804	2,040	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	150	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	10,451	11,890	-	-	6,535	-	2,801	-
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	14,429	18,110	-	-	25,405	6,286	2,801	-
Total Capital Expenditure - Vote	25,575	30,313	-	-	61,752	48,783	22,164	-
Capital Expenditure - Functional								
Governance and administration	500	781	-	-	330	920	990	-
Executive and council	-	-	-	-	-	-	-	-
Finance and administration	500	781	-	-	330	920	990	-
Internal audit	-	-	-	-	-	-	-	-
Community and public safety	5,971	7,828	-	-	8,507	6,450	476	-
Community and social services	1,304	1,409	-	-	806	6,450	476	-
Sport and recreation	4,666	6,419	-	-	7,701	-	-	-
Public safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and environmental services	-	300	-	-	11,790	7,210	200	-
Planning and development	-	300	-	-	200	200	200	-
Road transport	-	-	-	-	11,590	7,010	-	-
Environmental protection	-	-	-	-	-	-	-	-
Trading services	19,104	21,404	-	-	41,126	34,203	20,498	-
Energy services	6,480	7,123	-	-	7,792	4,966	7,824	-
Water management	2,174	3,348	-	-	18,870	-	-	-
Waste water management	-	-	-	-	14,463	29,236	9,873	-
Waste management	10,451	10,933	-	-	-	-	2,801	-
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	25,575	30,313	-	-	61,752	48,783	22,164	-
Funded by:								
National Government	19,279	19,360	-	-	57,345	47,273	19,243	-
Provincial Government	3,478	4,974	-	-	3,030	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Depar'tm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-
Transfers recognised - capital	22,757	24,334	-	-	60,375	47,273	19,243	-
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2,818	5,979	-	-	1,377	1,510	2,922	-
Total Capital Funding	25,575	30,313	-	-	61,752	48,783	22,164	-

Table A6 Budgeted Financial Position

WC053 Beaufort West - Table A6 Budgeted Financial Position							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27
ASSETS							
Current assets							
Cash and cash equivalents	55,906	10,951	-	-	9,217	8,988	4,017
Trade and other receivables from exchange transactions	14,932	10,210	-	-	13,412	16,804	20,399
Receivables from non-exchange transactions	62,436	38,125	-	-	52,315	67,186	82,804
Current portion of non-current receivables	1,154	1,599	-	-	1,599	1,599	1,599
Inventory	4,491	3,058	-	-	3,058	3,058	3,058
VAT	54,150	14,761	-	-	14,761	14,761	14,761
Other current assets	9,505	10,345	-	-	10,345	10,345	10,345
Total current assets	202,574	89,050	-	-	104,707	122,741	136,983
Non current assets							
Investments	-	-	-	-	-	-	-
Investment property	5,739	5,636	-	-	5,412	5,187	5,187
Property, plant and equipment	439,474	447,240	-	-	479,010	496,909	519,074
Biological assets	-	-	-	-	-	-	-
Living and non-living resources	-	-	-	-	-	-	-
Heritage assets	3,340	3,340	-	-	3,340	3,340	3,340
Intangible assets	1,705	1,353	-	-	1,343	1,334	1,334
Trade and other receivables from exchange transactions	2,030	(511)	-	-	(511)	(511)	(511)
Non-current receivables from non-exchange transactions	495	83	-	-	83	83	83
Other non-current assets	-	-	-	-	-	-	-
Total non current assets	452,782	457,141	-	-	488,676	506,342	528,506
TOTAL ASSETS	655,357	546,191	-	-	593,383	629,083	665,489
LIABILITIES							
Current liabilities							
Bank overdraft	-	-	-	-	-	-	-
Financial liabilities	1,084	1,169	-	-	651	708	787
Consumer deposits	2,490	2,682	-	-	2,682	2,682	2,682
Trade and other payables from exchange transactions	83,552	27,364	-	-	27,364	27,364	27,364
Trade and other payables from non-exchange transactions	1	0	-	-	0	0	0
Provision	15,136	17,305	-	-	19,265	19,452	19,646
VAT	46,555	10,106	-	-	10,150	10,189	10,230
Other current liabilities	-	1,779	-	-	-	-	-
Total current liabilities	148,918	60,405	-	-	60,113	60,396	60,710
Non current liabilities							
Financial liabilities	2,558	2,573	-	-	1,921	1,213	426
Provision	22,735	26,808	-	-	26,808	26,808	26,808
Long term portion of trade payables	36,085	83,245	-	-	47,685	12,851	4,789
Other non-current liabilities	25,575	28,780	-	-	28,780	28,780	28,780
Total non current liabilities	86,953	141,406	-	-	105,195	69,853	60,804
TOTAL LIABILITIES	235,872	201,811	-	-	165,307	130,049	121,513
NET ASSETS	419,485	344,380	-	-	428,076	499,034	543,976
COMMUNITY WEALTH/EQUITY							
Accumulated surplus/(deficit)	415,381	340,275	-	-	423,971	494,930	539,871
Reserves and funds	4,104	4,104	-	-	4,104	4,104	4,104
Other	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	419,485	344,380	-	-	428,076	499,034	543,976

Table A7 Budgeted Cash Flows

WC053 Beaufort West - Table A7 Budgeted Cash Flows							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates	52,741	51,181	-	-	55,485	60,121	63,728
Service charges	210,414	197,402	-	-	218,908	243,263	261,747
Other revenue	17,912	21,176	-	-	100,648	107,657	66,921
Transfers and Subsidies - Operational	102,942	106,490	-	-	106,253	107,645	119,339
Transfers and Subsidies - Capital	26,171	27,871	-	-	69,734	54,600	22,225
Interest	2,221	2,650	-	-	2,915	3,207	3,527
Dividends	-	-	-	-	-	-	-
Payments							
Suppliers and employees	(347,909)	(377,563)	-	-	(491,361)	(526,026)	(518,395)
Interest	(1,847)	(2,606)	-	-	(1,395)	(1,262)	(1,191)
Transfers and Subsidies	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	62,645	26,602	-	-	61,187	49,205	17,901
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-
Payments							
Capital assets	(25,575)	(30,313)	-	-	(61,752)	(48,783)	(22,164)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(25,575)	(30,313)	-	-	(61,752)	(48,783)	(22,164)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-
Payments							
Repayment of borrowing	(1,102)	(1,181)	-	-	(1,169)	(651)	(708)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1,102)	(1,181)	-	-	(1,169)	(651)	(708)
NET INCREASE/ (DECREASE) IN CASH HELD	35,968	(4,893)	-	-	(1,734)	(229)	(4,971)
Cash/cash equivalents at the year begin:	19,938	15,844	-	-	10,951	9,217	8,988
Cash/cash equivalents at the year end:	55,906	10,951	-	-	9,217	8,988	4,017

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation							
Description	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audK outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand							
Cash and investments available							
Cash/cash equivalents at the year end	55,906	10,951	-	-	9,217	8,988	4,017
Other current investments > 90 days	-	-	-	-	-	-	-
Non current investments	-	-	-	-	-	-	-
Cash and investments available:	55,906	10,951	-	-	9,217	8,988	4,017
Application of cash and investments							
Unspent conditional transfers	1	0	-	-	0	0	0
Unspent borrowing	-	-	-	-	-	-	-
Statutory requirements	(7,495)	(4,655)	-	-	(4,610)	(4,571)	(4,530)
Other working capital requirements	9,725	(9,707)	-	-	(25,932)	(41,902)	(57,796)
Other provisions	13,556	17,305	-	-	19,265	19,452	19,646
Long term investments committed	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	4,104	4,104	-	-	4,104	4,104	4,104
Total Application of cash and investments:	19,890	7,047	-	-	(7,173)	(22,918)	(38,576)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	36,016	3,904	-	-	16,390	31,904	42,592
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	36,016	3,904	-	-	16,390	31,904	42,592

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
CAPITAL EXPENDITURE						
Total New Assets	11,618	12,677	-	30,833	30,477	4,489
<i>Roads Infrastructure</i>	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	667	123	-	-	637	3,299
<i>Water Supply Infrastructure</i>	-	-	-	15,840	-	-
<i>Sanitation Infrastructure</i>	-	-	-	14,463	28,719	-
<i>Solid Waste Infrastructure</i>	-	304	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	667	428	-	30,303	29,357	3,299
<i>Community Facilities</i>	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	500	631	-	230	870	940
Furniture and Office Equipment	-	254	-	100	50	50
Machinery and Equipment	-	735	-	200	200	200
Transport Assets	10,451	10,629	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
CAPITAL EXPENDITURE						
Total Renewal of Existing Assets	-	-	-	-	517	9,873
<i>Roads Infrastructure</i>	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	517	9,873
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	-	-	-	-	517	9,873
<i>Community Facilities</i>	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
CAPITAL EXPENDITURE						
Total Capital Expenditure	25,575	30,313	-	61,752	48,783	22,164
<i>Roads Infrastructure</i>	-	-	-	11,590	7,010	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	6,480	7,123	-	7,792	4,966	7,824
<i>Water Supply Infrastructure</i>	2,174	2,913	-	18,870	-	-
<i>Sanitation Infrastructure</i>	-	-	-	14,463	29,236	9,873
<i>Solid Waste Infrastructure</i>	-	304	-	-	-	2,801
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	8,654	10,340	-	52,715	41,212	20,498
Community Facilities	1,304	1,304	-	806	6,450	476
<i>Sport and Recreation Facilities</i>	4,666	6,419	-	7,701	-	-
Community Assets	5,971	7,724	-	8,507	6,450	476
Heritage Assets	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
<i>Computer Equipment</i>	500	631	-	230	870	940
<i>Furniture and Office Equipment</i>	-	254	-	100	50	50
<i>Machinery and Equipment</i>	-	735	-	200	200	200
Transport Assets	10,451	10,629	-	-	-	-
<i>Land</i>	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	25,575	30,313	-	61,752	48,783	22,164

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
ASSET REGISTER SUMMARY - PPE (WDV)	422,193	448,528	-	489,104	506,770	528,934
<i>Roads Infrastructure</i>	82,916	69,649	-	73,940	73,133	73,133
<i>Storm water Infrastructure</i>	822	583	-	583	583	583
<i>Electrical Infrastructure</i>	102,683	107,478	-	110,727	110,872	118,696
<i>Water Supply Infrastructure</i>	83,556	83,293	-	98,210	94,256	94,256
<i>Sanitation Infrastructure</i>	39,041	36,605	-	47,273	72,647	82,520
<i>Solid Waste Infrastructure</i>	6,516	9,298	-	6,547	3,796	6,597
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	315,533	308,906	-	337,280	355,288	375,786
Community Assets	36,533	65,008	-	72,698	78,293	78,770
Heritage Assets	3,340	3,340	-	3,340	3,340	3,340
Investment properties	5,739	5,636	-	5,412	5,187	5,187
Other Assets	-	-	-	8,050	7,059	7,059
Biological or Cultivated Assets	-	-	-	-	-	-
Intangible Assets	1,705	1,353	-	1,343	1,334	1,334
<i>Computer Equipment</i>	1,971	1,949	-	1,450	1,592	2,532
<i>Furniture and Office Equipment</i>	(1,168)	182	-	(1,253)	(2,758)	(2,708)
<i>Machinery and Equipment</i>	480	721	-	541	381	561
<i>Transport Assets</i>	1,434	7,076	-	3,898	717	717
<i>Land</i>	56,615	56,358	-	56,358	56,358	56,358
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	422,193	448,528	-	489,104	506,770	528,934

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
EXPENDITURE OTHER ITEMS	38,399	39,414	-	39,781	40,495	10,291
<u>Depreciation</u>	29,266	29,266	-	30,217	31,117	-
<u>Repairs and Maintenance by Asset Class</u>	9,133	10,148	-	9,565	9,378	10,291
Roads Infrastructure	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	0
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	0
Community Facilities	168	140	-	420	130	340
Sport and Recreation Facilities	474	474	-	332	341	375
Community Assets	642	614	-	752	471	714
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	5,238	5,606	-	5,289	5,111	5,422
Housing	-	-	-	-	-	-
Other Assets	5,238	5,606	-	5,289	5,111	5,422
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	427	427	-	412	433	454
Furniture and Office Equipment	206	198	-	226	249	274
Machinery and Equipment	1,622	1,654	-	1,765	1,960	2,156
Transport Assets	1,000	1,650	-	1,100	1,155	1,271
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	38,399	39,414	-	39,781	40,495	10,291
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	54.6%	58.2%	0.0%	50.1%	37.5%	79.7%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	47.7%	60.3%	0.0%	102.3%	58.8%	0.0%
<i>R&M as a % of PPE & Investment Property</i>	2.2%	2.3%	0.0%	2.0%	1.9%	2.0%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>	5.5%	6.3%	0.0%	8.4%	5.5%	5.3%

Table A10 Basic service delivery measurement

WC053 Beaufort West - Table A10 Basic service delivery measurement						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets						
Water:						
Piped water inside dwelling	12,499	12,499	--	12,499	12,499	12,499
Piped water inside yard (but not in dwelling)	2,122	2,122	--	2,122	2,122	2,122
Using public tap (at least min.service level)	49	49	--	49	49	49
Other water supply (at least min.service level)	31	31	--	31	31	31
<i>Minimum Service Level and Above sub-total</i>	14,701	14,701	--	14,701	14,701	14,701
Using public tap (< min.service level)	--	--	--	--	--	--
Other water supply (< min.service level)	260	260	--	260	260	260
No water supply	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>	260	260	--	260	260	260
Total number of households	14,961	14,961	--	14,961	14,961	14,961
Sanitation/sewage:						
Flush toilet (connected to sewerage)	12,383	12,383	--	12,383	12,383	12,383
Flush toilet (with septic tank)	1,568	1,568	--	1,568	1,568	1,568
Chemical toilet	--	--	--	--	--	--
Pit toilet (ventilated)	355	355	--	355	355	355
Other toilet provisions (> min.service level)	31	31	--	31	31	31
<i>Minimum Service Level and Above sub-total</i>	14,337	14,337	--	14,337	14,337	14,337
Bucket toilet	--	--	--	--	--	--
Other toilet provisions (< min.service level)	--	--	--	--	--	--
No toilet provisions	305	305	--	305	305	305
<i>Below Minimum Service Level sub-total</i>	305	305	--	305	305	305
Total number of households	14,642	14,642	--	14,642	14,642	14,642
Energy:						
Electricity (at least min.service level)	1,006	1,006	--	1,006	1,006	1,006
Electricity - prepaid (min.service level)	11,833	11,833	--	11,833	11,833	11,833
<i>Minimum Service Level and Above sub-total</i>	12,839	12,839	--	12,839	12,839	12,839
Electricity (< min.service level)	--	--	--	--	--	--
Electricity - prepaid (< min. service level)	--	--	--	--	--	--
Other energy sources	--	--	--	--	--	--
<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--
Total number of households	12,839	12,839	--	12,839	12,839	12,839
Refuse:						
Removed at least once a week	12,978	12,978	--	12,978	12,978	12,978
<i>Minimum Service Level and Above sub-total</i>	12,978	12,978	--	12,978	12,978	12,978
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>	--	--	--	--	--	--
Total number of households	12,978	12,978	--	12,978	12,978	12,978
Households receiving Free Basic Service						
Water (5 kilolitre per household per month)	8,000	8,000	--	8,500	9,000	9,000
Sanitation (free minimum level service)	8,000	8,000	--	8,500	9,000	9,000
Electricity/other energy (50kwh per household per month)	8,000	8,000	--	8,500	9,000	9,000
Refuse (removed at least once a week)	8,000	8,000	--	8,500	9,000	9,000
Informal Settlements	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)						
Water (5 kilolitre per indigent household per month)	15,552	10,410	--	11,035	11,697	12,398
Sanitation (free sanitation service to indigent households)	14,993	10,140	--	10,748	11,393	12,077
Electricity/other energy (50kwh per indigent household per month)	10,991	8,588	--	9,560	10,603	11,462
Refuse (removed once a week for indigent households)	9,741	6,820	--	7,434	8,103	8,832
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)						
Total cost of FBS provided	51,278	35,958	--	38,777	41,798	44,770
Highest level of free service provided per household						
Property rates (R value threshold)	--	--	--	--	--	--
Water (kilolitre per household per month)	5	5	--	5	5	5
Sanitation (kilolitre per household per month)	--	--	--	--	--	--
Sanitation (Rand per household per month)	156	156	--	168	175	186
Electricity (kwh per household per month)	50	50	--	50	50	50
Refuse (1 removal per week)	100	100	--	109	119	129
Revenue cost of subsidised services provided (R'000)						
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA	130	130	--	138	146	155
Water (in excess of 5 kilolitre per indigent household per month)	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)	--	--	--	--	--	--
Municipal Housing - rental rebates	--	--	--	--	--	--
Housing - top structure subsidies	--	--	--	--	--	--
Other	--	--	--	--	--	--
Total revenue cost of subsidised services provided	130	130	--	138	146	155

PART 2 - SUPPORTING DOCUMENTATION

2.1 - BUDGET PROCESS OVERVIEW

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 27 August 2024.

2.2 - ALIGNMENT BETWEEN BUDGET AND THE INTEGRATED DEVELOPMENT PLAN (IDP)

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives as identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets.

The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

The following table highlights the IDP's five strategic focus area's and six municipal key strategic objectives for the 2026/27 – 2027/28 MTREF and further planning refinements that have directly informed the compilation of the budget.

Strategic Focus Area	National Key Performance Area	Strategic Objectives
Service to the people	Infrastructure Development and Basic Service Delivery	SO1: Provide, maintain and expand basic services to all people in the municipal area.
		SO2: Sustainable, safe and healthy environment.
Sustainable Economic Growth	Local Economic Development (LED)	SO3: Promote broad-based growth and development.
Transparent Organisation	Good Governance and Public Participation	SO4: Maintain an ethical, accountable and transparent administration.
Well-run Administration	Municipal Transformation and Organisational Development	SO5: Enabling a diverse and capacitated workforce.
Financial Sustainability	Municipal Financial Viability	SO6: Uphold sound financial management principles and practices.

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

WC053 Beaufort West - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)				
Strategic Objective	Strategic Focus Area	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
S01 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	365,296	350,813	375,827
S02 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	41,939	66,563	40,306
S03 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	1,440	865	895
S04 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	3,465	3,607	3,754
S05 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	8,910	8,706	9,093
S06 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	174,361	182,243	165,503
Total Revenue (excluding capital transfers and contributions)		595,410	612,797	595,376

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

WC053 Beaufort West - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)				
Strategic Objective	Strategic Focus Area	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	295,649	318,839	325,503
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	101,315	105,864	106,598
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	9,723	9,275	7,188
SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	21,554	22,263	23,055
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	30,879	32,331	32,423
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	52,594	53,266	55,667
Total Expenditure		511,714	541,838	550,435

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC053 Beaufort West - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)				
Strategic Objective	Strategic Focus Area	2025/26 Medium Term Revenue & Expenditure Framework		
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand				
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	45,953	11,976	7,824
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	15,269	35,687	13,150
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	200	200	200
SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	-	-	-
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	230	870	940
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	100	50	50
Allocations to other priorities				
Total Capital Expenditure		61,752	48,783	22,164

2.3 - BUDGET-RELATED POLICIES OVERVIEW AND AMENDMENTS

All budget related policies was workshopped with council on the 24 March 2025 and any further amendments will be tabled and approved with the final budget on or before the 31st of May 2025.

See attached **Annexure G** – 2025/26 MTREF Budget Policy Amendments.

2.4 - OVERVIEW OF BUDGET ASSUMPTIONS

The following budget assumptions were taken into consideration when preparing the 2025/26 Medium Term Expenditure Framework (MTREF):

- National Treasury's guidelines and macroeconomic policy;
- National, Provincial and Local economic conditions;
- The municipality's Integrated Development Plan (IDP);
- The Financial Recovery Plan;
- The Municipal Debt Relief Conditions;
- Grants allocated to the municipality in terms of National Division of Revenue Bill (B7-2025) (DoRA) and grants published in Provincial Gazette No. 9046 of 26 March 2025;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Service charges tariff increases are proposed (electricity 11.32 per cent, water 6 per cent, sanitation 6.0 per cent and refuse 9.0 per cent);
- Property rates tariff increase by 6 per cent;
- Cash flow and revenue collections are projected on average at 90% of property rates and service charges.
- Other sundry tariffs will increase by 6%;
- 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 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.
- Provision was made for a salary increase of 5.5 per cent in 2025/26, 5.3 per cent in 2026/27 and 5.8 per cent in 2027/28 as well as of notch increase to those who qualify.
- The remuneration of staff amounts to 30.8 per cent of the total operating expenditure in 2025/26 and 30.2 and 31.3 per cent for two outer years.
- The remuneration of the Municipal Manager and Senior Managers directly accountable to the Municipal Manager were budgeted in accordance with the actual cost published in the Government Gazette on the Local Government: Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers

Directly Accountable to Municipal Managers published by DCoG. Over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF) an increase of 4% was budgeted year as well as performance bonuses based on their annual packages.

- The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on 4 percent increase year-on-year over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF).
- The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).
- In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.
- Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.
- Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 11.9 per cent in 2026/27 and 9.1 per cent in 2027/28.
- Bulk purchased for water were increased with CPI.
- Other expenditure items were increased in line with inflation whilst others were increase in line with existing contract conditions.

2.5 - OVERVIEW OF BUDGET FUNDING

FUNDING THE BUDGET

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. When the 2025/26 Medium Term Revenue Expenditure (MTREF) budget was prepared the Financial Recovery Plan (FRP) targets, budget parameters was also taken into consideration.

The municipality applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. The municipality is now working on the conditions set out in the Circular to ensure that the Eskom Debt will be written off over the three year period. As a participant in the municipal debt relief programme the municipality will be benefit from the smart meter grant that will be rolled out to affected municipalities on the programme. The implementation of this will mean that metering issues will be resolved and revenue generated from water and electricity will increase over MTREF. The municipality were allocated R 46 million as part of the Smart Meter Grant programme of National Treasury in the 2025/26 budget year.

The municipality qualified and received its first one third (1/3) debt write-off to the value of R25,587,223.02 during the first cycle of its participation in the programme. This municipal debt relief is an extraordinary support and breakthrough as part of the Beaufort West Municipality's recovery efforts. More must still be done to maintain and improve adherence to the conditions of the debt relief programme to ensure that the municipality receive the remaining two third (2/3) debt write-off over the remaining two years of the programme.

The operational and capital expenditure will be financed as follow:

Operating Budget:

The table below identifies the sources of funding for the 2025/26 operating budget:

Sources of Revenue	Budget Year 2025/26	% of Total Rev Budget 2025/26
Service charges - Electricity	156,205,501	29.7%
Service charges - Water	31,656,587	6.0%
Service charges - Waste Water Management	23,430,563	4.5%
Service charges - Waste Management	13,537,800	2.6%
Sale of Goods and Rendering of Services	1,016,674	0.2%
Agency services	1,696,900	0.3%
Interest earned from Receivables	12,711,371	2.4%
Interest earned from Current and Non Current Assets	2,915,000	0.6%
Rental from Fixed Assets	1,981,250	0.4%
Licence and permits	481,270	0.1%
Operational Revenue - Exchange	1,859,400	0.4%
Property rates	57,994,514	11.0%
Fines, penalties and forfeits	83,478,650	15.9%
Transfer and subsidies - Operational	106,253,299	20.2%
Interest	3,655,458	0.7%
Operational Revenue - Non-exchange	1,215,150	0.2%
Other Gains	25,587,223	4.9%
Total Revenue (excluding capital transfers and contributions)	525,676,610	100%

Capital Budget:

The table below identifies the sources of funding for the 2025/26 capital budget:

Sources of Revenue:	Budget Year 2025/26	% of Total Budget
Integrated National Electrification Programme Grant (INEP)	7,792,208	13%
Municipal Infrastructure Grant (MIG)	19,249,957	31%
Water Services Infrastructure Grant (WSIG)	30,303,030	49%
Department of Local Government : Municipal Water Resilience Grant	3,030,303	5%
Internally generated funds - CRR	1,376,609	2%
Total	61,752,107	100%

Rates, tariffs and other charges:

Please refer to **Annexures A and B** the annexure shows the proposed property rates and tariff increases over the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF).

The proposed 2025/26 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

2.6 - EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Supporting Table SA18 Transfers and grant receipts

WC053 Beaufort West - Supporting Table SA18 Transfers and grant receipts						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:						
Operating Transfers and Grants						
National Government:	92,857	92,752	-	97,161	99,417	103,896
Local Government Equitable Share	88,849	88,849	-	92,780	96,452	100,801
Municipal Infrastructure Grant (MIG)	782	770	-	812	865	895
Local Government Financial Management Grant (FMG)	2,000	1,907	-	2,000	2,100	2,200
Expanded Public Works Programme Integrated Grant (EPWP)	1,226	1,226	-	1,569	-	-
	-	-	-	-	-	-
Provincial Government:	9,413	12,152	-	9,992	8,228	15,443
Provincial Treasury - Western Cape Financial Management Capacity Building Grant	600	2,725	-	495	-	-
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant	-	310	-	-	-	-
Department of Infrastructure - Infrastructure	-	-	-	-	50	57
Department of Infrastructure - Tife Deeds Restoration Grant	90	90	-	399	-	-
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)	1,437	-	-	-	7,952	14,960
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable B3 Municipalities	7,060	7,060	-	7,272	-	-
Department of Local Government - Municipal Energy Resilience Grant	-	-	-	400	-	-
Department of Local Government - Thusong Service Centres Grant (Sustainability - Operational Support Grant)	-	-	-	300	-	200
Department of Local Government - Community Development Workers (CDW) Operational Support Grant	226	226	-	226	226	226
Department of Local Government - Western Cape Municipal Interventions Grant	-	1,741	-	-	-	-
	-	-	-	-	-	-
District Municipality:	-	350	-	-	-	-
Central Karoo District Municipality	-	350	-	-	-	-
	-	-	-	-	-	-
Other grant providers:	672	1,243	-	-	-	-
SETA - Chemical Industries Education & Training Authority	672	1,236	-	-	-	-
SETA - Local Government Sector Education and Training Authority	-	7	-	-	-	-
	-	-	-	-	-	-
Total Operating Transfers and Grants	182,942	186,497	-	186,253	187,645	199,339
Capital Transfers and Grants						
National Government:	22,171	22,264	-	66,234	54,600	22,225
Municipal Infrastructure Grant (MIG)	14,851	14,851	-	22,234	16,429	16,999
Integrated National Electrification Programme Grant (INEP)	7,310	7,310	-	9,000	5,000	5,226
Water Services Infrastructure Grant	-	-	-	35,000	33,171	-
Local Government Financial Management Grant (FMG)	-	93	-	-	-	-
	-	-	-	-	-	-
Provincial Government:	4,909	5,699	-	3,500	-	-
Department of Local Government - Municipal Water Resilience Grant	2,500	2,500	-	3,500	-	-
Department of Local Government - Western Cape Municipal Interventions Grant	-	500	-	-	-	-
Department Cultural Affairs & Sport - Community Library Services Grant	1,500	1,500	-	-	-	-
Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities	-	1,100	-	-	-	-
	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-
	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-
	-	-	-	-	-	-
Total Capital Transfers and Grants	26,171	27,964	-	69,734	54,600	22,225
TOTAL RECEIPTS OF TRANSFERS & GRANTS	129,113	134,361	-	175,987	162,245	141,564

Supporting Table SA19 Expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SA19 Expenditure on transfers and grant programme							
R thousand	Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:							
Operating expenditure of Transfers and Grants							
National Government:							
	National Government Equitable Share	92,857	92,752	--	97,161	99,417	103,896
	Local Government Equitable Share	88,849	88,849	--	92,780	96,452	100,801
	Municipal Infrastructure Grant (MIG)	782	770	--	812	865	895
	Local Government Financial Management Grant (FMG)	2,000	1,907	--	2,000	2,100	2,200
	Expanded Public Works Programme Integrated Grant (EPWP)	1,226	1,226	--	1,568	--	--
Provincial Government:							
	Provincial Treasury : Western Cape Financial Management Capacity Building Grant	9,413	13,102	--	9,992	8,228	15,443
	Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant	600	2,725	--	495	--	--
	Department of Infrastructure : Infrastructure	--	1,110	--	--	50	57
	Department of Infrastructure : Title Deeds Restoration Grant	90	90	--	399	--	--
	Department of Infrastructure : Human Settlements Development Grant (Beneficiaries)	1,437	--	--	--	7,952	14,960
	Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	7,060	7,180	--	7,272	--	--
	Department of Local Government: Municipal Energy Resilience Grant	--	--	--	400	--	--
	Department of Local Government: Thusing Service Centres Grant (Sustainability: Operational Support Grant)	--	--	--	300	--	200
	Department of Local Government: Community Development Workers (CDW) Operational Support Grant	226	256	--	226	226	226
	Department of Local Government: Western Cape Municipal Interventions Grant	--	1,741	--	--	--	--
District Municipality:							
	Central Karoo District Municipality	--	436	--	--	--	--
Other grant providers:							
	SETA : Chemical Industries Education & Training Authority	672	1,945	--	--	--	--
	Services SETA	672	1,236	--	--	--	--
	SETA : Local Government Sector Education and Training Authority	--	701	--	--	--	--
		--	7	--	--	--	--
		--	--	--	--	--	--
	Total operating expenditure of Transfers and Grants:	102,942	108,234	--	106,253	107,645	119,339
Capital expenditure of Transfers and Grants							
National Government:							
	Municipal Infrastructure Grant (MIG)	22,171	22,264	--	66,234	54,600	22,225
	Integrated National Electrification Programme Grant (INEP)	14,861	14,861	--	22,234	16,429	16,999
	Water Services Infrastructure Grant	7,310	7,310	--	9,000	5,000	5,226
	Local Government Financial Management Grant (FMG)	--	93	--	35,000	33,171	--
Provincial Government:							
	Department of Local Government: Municipal Water Resilience Grant	4,900	5,720	--	3,590	--	--
	Department of Local Government: Western Cape Municipal Interventions Grant	2,500	2,500	--	3,500	--	--
	Department Cultural Affairs & Sport: Community Library Services Grant	--	500	--	--	--	--
	Department Cultural Affairs & Sport: Development of Sport and Recreation Facilities	1,500	1,500	--	--	--	--
	Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	--	1,100	--	--	--	--
		--	120	--	--	--	--
District Municipality:							
	[insert description]	--	--	--	--	--	--
Other grant providers:							
	[insert description]	--	--	--	--	--	--
		--	--	--	--	--	--
		--	--	--	--	--	--
	Total capital expenditure of Transfers and Grants	26,171	27,984	--	69,734	54,600	22,225
	TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	129,113	136,218	--	175,987	162,245	141,564

Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

WC053 Beaufort West - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand						
Operating transfers and grants:						
National Government:						
Balance unspent at beginning of the year	-	-	-	-	-	-
Current year receipts	92,857	92,752	-	97,161	99,417	103,896
Repayment of grants	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	92,857	92,752	-	97,161	99,417	103,896
Provincial Government:						
Balance unspent at beginning of the year	-	950	-	-	-	-
Current year receipts	9,413	12,152	-	9,092	8,228	15,443
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	9,413	13,102	-	9,092	8,228	15,443
District Municipality:						
Balance unspent at beginning of the year	-	86	-	-	-	-
Current year receipts	-	960	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	436	-	-	-	-
Other grant providers:						
Balance unspent at beginning of the year	-	701	-	-	-	-
Current year receipts	672	1,243	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	672	1,945	-	-	-	-
Total operating transfers and grants revenue	-	-	-	-	-	-
Total operating transfers and grants - CTBM	102,942	108,234	-	106,253	107,645	119,339
Capital transfers and grants:						
National Government:						
Balance unspent at beginning of the year	-	-	-	-	-	-
Current year receipts	22,171	22,264	-	66,234	54,600	22,225
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	22,171	22,264	-	66,234	54,600	22,225
Provincial Government:						
Balance unspent at beginning of the year	-	120	-	-	-	-
Current year receipts	4,000	5,600	-	66,234	54,600	22,225
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	4,000	5,720	-	66,234	54,600	22,225
District Municipality:						
Balance unspent at beginning of the year	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-
Other grant providers:						
Balance unspent at beginning of the year	-	-	-	-	-	-
Current year receipts	-	-	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-	-	-
Total capital transfers and grants revenue	-	-	-	-	-	-
Total capital transfers and grants - CTBM	26,171	27,984	-	132,467	109,201	44,451
TOTAL TRANSFERS AND GRANTS REVENUE	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM	129,113	136,218	-	238,721	216,845	163,789

2.7 - COUNCILLOR ALLOWANCES AND SENIOR MANAGERS

Supporting Table SA22 Summary councillor and staff benefits

WC053 Beaufort West - Supporting Table SA22 Summary councillor and staff benefits						
Summary of Employee and Councillor remuneration R thousand	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)						
Basic Salaries and Wages	6,158	6,145	-	6,548	6,816	7,094
Pension and UIF Contributions	182	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-
Motor Vehicle Allowance	155	136	-	136	136	136
Cellphone Allowance	586	562	-	584	607	632
Housing Allowances	-	-	-	-	-	-
Other benefits and allowances	52	49	-	51	54	56
Sub Total - Councillors	7,133	6,892	-	7,320	7,613	7,918
% increase	-	(3.4%)	(100.0%)	-	4.0%	4.0%
Senior Managers of the Municipality						
Basic Salaries and Wages	3,358	3,233	-	4,331	4,534	4,744
Pension and UIF Contributions	801	468	-	367	384	401
Medical Aid Contributions	390	215	-	100	105	111
Overtime	-	-	-	-	-	-
Performance Bonus	455	524	-	325	661	690
Motor Vehicle Allowance	261	382	-	181	181	181
Cellphone Allowance	72	71	-	72	72	72
Housing Allowances	-	-	-	-	-	-
Other benefits and allowances	0	75	-	82	82	82
Payments in lieu of leave	-	30	-	-	-	-
Long service awards	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-
Scarcity	330	297	-	348	364	380
Acting and post related allowance	-	35	-	-	-	-
In kind benefits	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	5,668	5,331	-	5,806	6,382	6,662
% increase	-	(5.9%)	(100.0%)	-	9.9%	4.4%
Other Municipal Staff						
Basic Salaries and Wages	95,736	89,172	-	107,546	110,997	116,538
Pension and UIF Contributions	16,583	15,180	-	18,547	19,330	20,279
Medical Aid Contributions	2,274	2,664	-	2,811	2,968	3,148
Overtime	3,344	4,614	-	4,890	5,143	5,464
Performance Bonus	6,902	6,180	-	8,049	8,405	8,834
Motor Vehicle Allowance	162	225	-	243	243	243
Cellphone Allowance	160	154	-	176	176	176
Housing Allowances	420	964	-	414	435	475
Other benefits and allowances	5,055	5,810	-	6,845	7,221	7,667
Payments in lieu of leave	-	247	-	-	-	-
Long service awards	598	544	-	-	-	-
Post-retirement benefit obligations	1,630	1,580	-	1,667	1,754	1,855
Entertainment	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-
Acting and post related allowance	285	1,781	-	741	778	820
In kind benefits	-	-	-	-	-	-
Sub Total - Other Municipal Staff	133,150	129,115	-	151,929	157,452	165,499
% increase	-	(3.0%)	(100.0%)	-	3.6%	5.1%
TOTAL SALARY, ALLOWANCES & BENEFITS	145,950	141,338	-	165,056	171,447	180,079
% increase	-	(3.2%)	(100.0%)	-	3.9%	5.0%
TOTAL MANAGERS AND STAFF	138,817	134,446	-	157,736	163,834	172,162

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

WC053 Beaufort West - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)							
Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
			1.				2.
Rand per annum							
Councillors							
Speaker	1	688,808	-	117,067			805,875
Chief Whip	-		-				-
Executive Mayor	1	946,236	-	48,885			995,121
Deputy Executive Mayor	1	756,990	-	48,885			805,875
Executive Committee	2	1,364,688	-	165,952			1,530,640
Total for all other councillors	8	2,791,577	-	391,080			3,182,657
Total Councillors	13	6,548,299	-	771,869			7,320,168
Senior Managers of the Municipality							
Municipal Manager (MM)	1	1,465,166	2,395	140,902	18,291		1,626,754
Chief Finance Officer	1	1,202,977	2,395	122,549	35,398		1,363,319
Director Corporate Services	1	938,470	206,902	182,549	141,591		1,469,512
Director Infrastructure Services	1	724,632	377,340	115,311	129,421		1,346,704
							-
<i>List of each official with packages >= senior manager</i>							-
							-
Total Senior Managers of the Municipality	4	4,331,245	589,032	561,311	324,701		5,806,289
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	17	10,879,544	589,032	1,333,180	324,701		13,126,457

2.8 - ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Supporting Table SA21 Transfers and grants made by the municipality

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

The Beaufort West Municipality did not budget for any transfers and grants to any outside bodies.

Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

WC953 Beaufort West - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - MUNICIPAL MANAGER		730	730	730	730	730	730	730	730	730	730	730	730	8,758	8,546	8,925
Vote 2 - DIRECTORATE INFRASTRUCTURE SERVICES		27,298	27,298	27,298	27,298	27,298	27,298	27,298	27,298	27,298	27,298	27,298	27,298	327,579	336,733	327,660
Vote 3 - DIRECTORATE ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE CORPORATE SERVICES		985	985	985	985	985	985	985	985	985	985	985	985	11,821	4,437	4,825
Vote 5 - DIRECTORATE FINANCIAL SERVICES		14,489	14,489	14,489	14,489	14,489	14,489	14,489	14,489	14,489	14,489	14,489	14,489	173,866	182,243	185,503
Vote 6 - DIRECTORATE COMMUNITY SERVICES		6,116	6,116	6,116	6,116	6,116	6,116	6,116	6,116	6,116	6,116	6,116	6,116	73,387	80,838	88,464
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	49,618	595,410	612,297	595,376
Expenditure by Vote to be appropriated																
Vote 1 - MUNICIPAL MANAGER		736	736	736	736	736	736	736	736	736	736	736	736	8,835	9,328	9,398
Vote 2 - DIRECTORATE INFRASTRUCTURE SERVICES		23,276	23,276	23,276	23,276	23,276	23,276	23,276	23,276	23,276	23,276	23,276	23,276	279,312	295,271	280,822
Vote 3 - DIRECTORATE ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE CORPORATE SERVICES		4,537	4,537	4,537	4,537	4,537	4,537	4,537	4,537	4,537	4,537	4,537	4,537	54,442	56,094	57,382
Vote 5 - DIRECTORATE FINANCIAL SERVICES		4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	4,383	52,584	53,266	55,667
Vote 6 - DIRECTORATE COMMUNITY SERVICES		9,711	9,711	9,711	9,711	9,711	9,711	9,711	9,711	9,711	9,711	9,711	9,711	118,532	127,879	137,156
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	511,714	541,838	550,435
Surplus/(Deficit)	1	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	6,975	83,696	70,459	44,941

Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

WC053 Beaufort West - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)																
Description	Ref	Budget Year 2026/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/26	Budget Year 2026/27	Budget Year 2027/28
Revenue - Functional																
Governance and administration		18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	18,838	188,450	206,772	190,089
Executive and council		1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	12,222	12,153	12,078	
Finance and administration		15,516	15,516	15,516	15,516	15,516	15,516	15,516	15,516	15,516	15,516	15,516	180,198	193,519	177,411	
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	0	
Community and public safety		3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	3,488	41,900	40,828	42,968	
Community and social services		808	808	808	808	808	808	808	808	808	808	808	9,873	8,390	8,217	
Sport and recreation		701	701	701	701	701	701	701	701	701	701	701	8,408	278	291	
Public safety		1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	23,023	24,206	25,440	
Housing		33	33	33	33	33	33	33	33	33	33	33	300	7,982	14,980	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	1,241	14,888	8,171	1,129	
Planning and development		133	133	133	133	133	133	133	133	133	133	133	1,501	1,025	1,000	
Road transport		1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	13,297	6,146	97	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services		28,383	28,383	28,383	28,383	28,383	28,383	28,383	28,383	28,383	28,383	28,383	346,062	367,029	391,296	
Energy sources		15,380	15,380	15,380	15,380	15,380	15,380	15,380	15,380	15,380	15,380	15,380	184,030	189,231	217,539	
Water management		6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	6,550	66,075	47,822	50,000	
Waste water management		4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	4,958	56,473	79,134	87,248	
Waste management		2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	2,485	29,819	31,041	36,377	
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Revenue - Functional		48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	686,418	612,797	686,374	
Expenditure - Functional																
Governance and administration		18,818	18,818	18,818	18,818	18,818	18,818	18,818	18,818	18,818	18,818	18,818	120,180	123,332	124,889	
Executive and council		2,201	2,201	2,201	2,201	2,201	2,201	2,201	2,201	2,201	2,201	2,201	26,413	27,405	28,190	
Finance and administration		7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	7,860	92,279	84,910	90,224	
Internal audit		124	124	124	124	124	124	124	124	124	124	124	1,402	1,027	1,586	
Community and public safety		8,888	8,888	8,888	8,888	8,888	8,888	8,888	8,888	8,888	8,888	8,888	109,878	116,474	128,118	
Community and social services		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,042	13,098	13,587	
Sport and recreation		819	819	819	819	819	819	819	819	819	819	819	9,931	10,138	10,215	
Public safety		6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	6,804	79,243	83,115	87,882	
Housing		147	147	147	147	147	147	147	147	147	147	147	1,790	9,323	16,410	
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Economic and environmental services		3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	3,008	36,073	36,378	27,466	
Planning and development		990	990	990	990	990	990	990	990	990	990	990	11,947	11,684	8,506	
Road transport		2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	2,011	24,126	24,766	17,864	
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Trading services		28,988	28,988	28,988	28,988	28,988	28,988	28,988	28,988	28,988	28,988	28,988	281,884	298,483	299,901	
Energy sources		14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	172,874	188,028	198,254	
Water management		3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	3,421	41,049	41,837	39,497	
Waste management		1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	1,852	19,630	16,902	15,822	
Waste water management		1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	18,931	18,308	18,028	
Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Expenditure - Functional		42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	42,643	611,714	641,828	660,438	
Surplus/(Deficit) before assoc.		6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	93,896	70,969	44,841	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit)	1	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	93,896	70,969	44,841	

Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

WC053 Beaufort West - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure to be appropriated																
Vote 1 - MUNICIPAL MANAGER	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	2,837	34,045	35,126	17,897
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19	19	19	19	19	19	19	19	19	19	19	19	230	870	940
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		8	8	8	8	8	8	8	8	8	8	8	8	100	50	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		164	164	164	164	164	164	164	164	164	164	164	164	1,972	6,450	476
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	3,029	36,347	42,496	19,363
Single-year expenditure to be appropriated																
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	18,870	6,286	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		545	545	545	545	545	545	545	545	545	545	545	545	6,535	-	2,801
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,405	6,286	2,801
Total Capital Expenditure	2	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	5,146	61,752	48,783	22,164

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

WC053 Beaufort West - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2026/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/26	Budget Year +1 2027/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		28	28	28	28	28	28	28	28	28	28	28	28	330	929	990
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		28	28	28	28	28	28	28	28	28	28	28	28	330	920	990
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		709	709	709	709	709	709	709	709	709	709	709	709	8,587	8,460	476
Community and social services		67	67	67	67	67	67	67	67	67	67	67	67	806	8,450	476
Sport and recreation		642	642	642	642	642	642	642	642	642	642	642	642	7,701	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		982	982	982	982	982	982	982	982	982	982	982	982	11,790	7,210	200
Planning and development		17	17	17	17	17	17	17	17	17	17	17	17	200	200	200
Road transport		966	966	966	966	966	966	966	966	966	966	966	966	11,590	7,010	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	41,126	34,283	26,468
Energy sources		648	648	648	648	648	648	648	648	648	648	648	648	7,792	4,966	7,824
Water management		1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	1,573	18,870	-	-
Waste water management		1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	1,205	14,463	29,236	9,873
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,801
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	81,762	48,783	22,184
Funded by:																
National Government		4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	4,779	87,346	47,273	19,243
Provincial Government		253	253	253	253	253	253	253	253	253	253	253	253	3,090	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	5,031	60,376	47,273	19,243
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		115	115	115	115	115	115	115	115	115	115	115	115	1,377	1,510	2,922
Total Capital Funding		6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	6,146	81,752	48,783	22,164

Supporting Table SA30 Budgeted monthly cash flow

WC053 Beaufort West - Supporting Table SA30 Budgeted monthly cash flow																
MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand																
Cash Receipts By Source																
Property rates	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	4,824	56,400	60,121	63,739	
Service charges - electricity revenue	12,359	12,359	12,359	12,359	12,359	12,359	12,359	12,359	12,359	12,359	12,359	12,359	148,313	166,404	179,825	
Service charges - water revenue	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	2,808	31,297	33,851	35,862	
Service charges - sanitation revenue	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	2,084	25,005	27,094	28,720	
Service charges - refuse revenue	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	14,383	15,861	17,220	
Rental of buildings and equipment	159	159	159	159	159	159	159	159	159	159	159	159	1,911	1,911	2,247	
Interest earned - external investments	243	243	243	243	243	243	243	243	243	243	243	243	2,918	3,207	3,527	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	15,460	16,258	17,108	
Licences and permits	40	40	40	40	40	40	40	40	40	40	40	40	481	519	560	
Agency services	141	141	141	141	141	141	141	141	141	141	141	141	1,687	1,794	1,907	
Transfers and Subsidies - Operational	8,854	8,854	8,854	8,854	8,854	8,854	8,854	8,854	8,854	8,854	8,854	8,854	106,253	107,645	110,339	
Other revenue	240	240	240	240	240	240	240	240	240	240	240	240	2,878	3,036	3,201	
Cash Receipts by Source	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	33,832	405,947	438,006	470,365	
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5,811	5,811	5,811	5,811	5,811	5,811	5,811	5,811	5,811	5,811	5,811	5,811	69,734	64,600	22,225	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Dependent Agencies, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VAT Control (income)	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	79,228	83,887	41,877	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	46,162	553,643	576,693	537,667	
Cash Payments by Type																
Employee related costs	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	13,130	157,984	163,848	171,068	
Remuneration of members	810	810	810	810	810	810	810	810	810	810	810	810	7,320	7,813	7,918	
Interest	118	118	118	118	118	118	118	118	118	118	118	118	1,389	1,582	1,781	
Bulk purchases - electricity	11,888	11,888	11,888	11,888	11,888	11,888	11,888	11,888	11,888	11,888	11,888	11,888	140,237	150,929	148,804	
Acquisitions - water & other inventory	2,589	2,589	2,589	2,589	2,589	2,589	2,589	2,589	2,589	2,589	2,589	2,589	33,031	32,927	30,089	
Contracted services	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	2,831	33,977	44,449	47,478	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	10,103	10,103	10,103	10,103	10,103	10,103	10,103	10,103	10,103	10,103	10,103	10,103	121,941	120,454	112,026	
Cash Payments by Type	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063	492,756	527,288	519,586	
Other Cash Flows/Payments by Type																
Capital assets	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	61,792	46,783	22,184	
Repayment of borrowing	97	97	97	97	97	97	97	97	97	97	97	97	1,188	801	738	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	46,306	46,306	46,306	46,306	46,306	46,306	46,306	46,306	46,306	46,306	46,306	46,306	556,677	578,722	543,688	
NET INCREASE/DECREASE IN CASH HELD	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(144)	(1,734)	(229)	(4,971)	
Cash/loans available at the month/year begin	10,885	10,807	10,882	10,518	10,373	10,229	10,084	9,940	9,795	9,651	9,506	9,362	10,951	9,217	8,688	
Cash/loans available at the month/year end	10,807	10,882	10,518	10,373	10,229	10,084	9,940	9,795	9,651	9,506	9,362	9,217	9,217	8,988	4,717	

2.10 – CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Supporting Table SA33 Contracts having future budgetary implications

WC053 Beaufort West - Supporting Table SA33 Contracts having future budgetary implications												
Description	Current Year	2025/26 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total Contract Value
	2024/25	Budget Year	Budget Year +1	Budget Year +2	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	
R thousand	Original Budget	2025/26	2026/27	2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:												
Revenue Obligation By Contract												
Contract 1	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract												
Auditor General of South Africa	3,870	5,118	2,845	-	-	-	-	-	-	-	-	11,833
Department of Mobility	1,905	2,225	2,750	3,378	1,525	-	-	-	-	-	-	11,783
Department of Labour	1,247	820	1,080	1,300	887	-	-	-	-	-	-	5,334
Department of Water and Sanitation	580	1,810	2,572	3,384	2,377	-	-	-	-	-	-	10,723
Contract 3 etc	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication	7,602	9,973	9,247	8,062	4,789	-	-	-	-	-	-	39,673
Capital Expenditure Obligation By Contract												
Contract 1	-	-	-	-	-	-	-	-	-	-	-	-
Contract 2	-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication	7,602	9,973	9,247	8,062	4,789	-	-	-	-	-	-	39,673

The Beaufort West Municipality entered into payment agreements with the Auditor General of South Africa (AGSA) and the Provincial Department of Mobility. The municipality also budgeted for payment arrangement with the Department of Labour and the Department of Water and Sanitation with the February 2025 adjustments budget approved by council.

The table above indicate cash outflows year-on-year over the period of the arrangements with each creditor, with the last payments due in the 2028/29 financial year.

2.11 - CAPITAL EXPENDITURE DETAILS

Supporting Table SA34a Capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SA34a Capital expenditure on new assets by asset class							
R thousand	Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Capital expenditure on new assets by Asset Class/Sub-class						
	Infrastructure	667	428	-	30,303	29,357	3,299
	Roads Infrastructure	-	-	-	-	-	-
	Roads	-	-	-	-	-	-
	Road Structures	-	-	-	-	-	-
	Road Furniture	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Storm water Infrastructure	-	-	-	-	-	-
	Drainage Collection	-	-	-	-	-	-
	Storm water Conveyance	-	-	-	-	-	-
	Attenuation	-	-	-	-	-	-
	Electrical Infrastructure	667	123	-	-	637	3,299
	Power Plants	-	-	-	-	-	-
	HV Substations	-	-	-	-	-	-
	HV Switching Station	-	-	-	-	-	-
	HV Transmission Conductors	-	-	-	-	-	-
	MV Substations	-	-	-	-	-	-
	MV Switching Stations	-	-	-	-	-	-
	MV Networks	543	-	-	-	-	-
	LV Networks	123	123	-	-	637	3,299
	Capital Spares	-	-	-	-	-	-
	Water Supply Infrastructure	-	-	-	15,840	-	-
	Dams and Weirs	-	-	-	-	-	-
	Boreholes	-	-	-	-	-	-
	Reservoirs	-	-	-	-	-	-
	Pump Stations	-	-	-	-	-	-
	Water Treatment Works	-	-	-	15,840	-	-
	Bulk Mains	-	-	-	-	-	-
	Distribution	-	-	-	-	-	-
	Distribution Points	-	-	-	-	-	-
	PRV Stations	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Sanitation Infrastructure	-	-	-	14,463	28,719	-
	Pump Station	-	-	-	-	-	-
	Reticulation	-	-	-	-	-	-
	Waste Water Treatment Works	-	-	-	14,463	28,719	-
	Outfall Sewers	-	-	-	-	-	-
	Toilet Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Solid Waste Infrastructure	-	304	-	-	-	-
	Landfill Sites	-	304	-	-	-	-
	Waste Transfer Stations	-	-	-	-	-	-
	Waste Processing Facilities	-	-	-	-	-	-
	Waste Drop-off Points	-	-	-	-	-	-
	Waste Separation Facilities	-	-	-	-	-	-
	Electricity Generation Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Rail Infrastructure	-	-	-	-	-	-
	Rail Lines	-	-	-	-	-	-
	Rail Structures	-	-	-	-	-	-
	Rail Furniture	-	-	-	-	-	-
	Drainage Collection	-	-	-	-	-	-
	Storm water Conveyance	-	-	-	-	-	-
	Attenuation	-	-	-	-	-	-
	MV Substations	-	-	-	-	-	-
	LV Networks	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Coastal Infrastructure	-	-	-	-	-	-
	Sand Pumps	-	-	-	-	-	-
	Piers	-	-	-	-	-	-
	Revetments	-	-	-	-	-	-
	Promenades	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Information and Communication Infrastructure	-	-	-	-	-	-
	Data Centres	-	-	-	-	-	-
	Core Layers	-	-	-	-	-	-
	Distribution Layers	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34a Capital expenditure on new assets by asset class

R thousand	Description	Current Year 2024/25			2020/24 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year+1 2025/27	Budget Year+2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class							
Community Assets							
	Community Facilities	-	-	-	-	-	-
	Halls	-	-	-	-	-	-
	Centres	-	-	-	-	-	-
	Crèches	-	-	-	-	-	-
	Clinics/Care Centres	-	-	-	-	-	-
	Fire/Ambulance Stations	-	-	-	-	-	-
	Testing Stations	-	-	-	-	-	-
	Museums	-	-	-	-	-	-
	Galleries	-	-	-	-	-	-
	Theatres	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-
	Cemeteries/Crematoria	-	-	-	-	-	-
	Police	-	-	-	-	-	-
	Parks	-	-	-	-	-	-
	Public Open Space	-	-	-	-	-	-
	Nature Reserves	-	-	-	-	-	-
	Public Ablution Facilities	-	-	-	-	-	-
	Markets	-	-	-	-	-	-
	Stalls	-	-	-	-	-	-
	Abattoirs	-	-	-	-	-	-
	Airports	-	-	-	-	-	-
	Taxi Ranks/Bus Terminals	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Sport and Recreation Facilities	-	-	-	-	-	-
	Indoor Facilities	-	-	-	-	-	-
	Outdoor Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
Heritage assets							
	Monuments	-	-	-	-	-	-
	Historic Buildings	-	-	-	-	-	-
	Works of Art	-	-	-	-	-	-
	Conservation Areas	-	-	-	-	-	-
	Other Heritage	-	-	-	-	-	-
Investment properties							
	Revenue Generating	-	-	-	-	-	-
	Improved Property	-	-	-	-	-	-
	Unimproved Property	-	-	-	-	-	-
	Non-revenue Generating	-	-	-	-	-	-
	Improved Property	-	-	-	-	-	-
	Unimproved Property	-	-	-	-	-	-
Other assets							
	Operational Buildings	-	-	-	-	-	-
	Municipal Offices	-	-	-	-	-	-
	Pay/Entry Points	-	-	-	-	-	-
	Building Plan Offices	-	-	-	-	-	-
	Workshops	-	-	-	-	-	-
	Yards	-	-	-	-	-	-
	Stores	-	-	-	-	-	-
	Laboratories	-	-	-	-	-	-
	Training Centres	-	-	-	-	-	-
	Manufacturing Plant	-	-	-	-	-	-
	Depots	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Housing	-	-	-	-	-	-
	Staff Housing	-	-	-	-	-	-
	Social Housing	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
Biological or Cultivated Assets							
	Biological or Cultivated Assets	-	-	-	-	-	-
Intangible Assets							
	Servitudes	-	-	-	-	-	-
	Licences and Rights	-	-	-	-	-	-
	Water Rights	-	-	-	-	-	-
	Effluent Licenses	-	-	-	-	-	-
	Solid Waste Licenses	-	-	-	-	-	-
	Computer Software and Applications	-	-	-	-	-	-
	Local Settlement Software Applications	-	-	-	-	-	-
	Unspecified	-	-	-	-	-	-
Computer Equipment							
	Computer Equipment	500	631	-	230	870	940
Furniture and Office Equipment							
	Furniture and Office Equipment	-	254	-	100	50	50
Machinery and Equipment							
	Machinery and Equipment	-	735	-	200	200	200
Transport Assets							
	Transport Assets	10,451	10,829	-	-	-	-
Land							
	Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals							
	Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Living Resources							
	Mature	-	-	-	-	-	-
	Polking and Protection	-	-	-	-	-	-
	Zoological plants and animals	-	-	-	-	-	-
	Immature	-	-	-	-	-	-
	Polking and Protection	-	-	-	-	-	-
	Zoological plants and animals	-	-	-	-	-	-
	Total Capital Expenditure on new assets	11,418	12,677	-	30,833	30,477	4,489

Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class							
R thousand	Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
	Infrastructure	-	-	-	-	517	9,873
	Roads Infrastructure	-	-	-	-	-	-
	Roads	-	-	-	-	-	-
	Road Structures	-	-	-	-	-	-
	Road Furniture	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Storm water Infrastructure	-	-	-	-	-	-
	Drainage Collection	-	-	-	-	-	-
	Storm water Conveyance	-	-	-	-	-	-
	Attenuation	-	-	-	-	-	-
	Electrical Infrastructure	-	-	-	-	-	-
	Power Plants	-	-	-	-	-	-
	HV Substations	-	-	-	-	-	-
	HV Switching Station	-	-	-	-	-	-
	HV Transmission Conductors	-	-	-	-	-	-
	MV Substations	-	-	-	-	-	-
	MV Switching Stations	-	-	-	-	-	-
	MV Networks	-	-	-	-	-	-
	LV Networks	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Water Supply Infrastructure	-	-	-	-	-	-
	Dams and Weirs	-	-	-	-	-	-
	Boreholes	-	-	-	-	-	-
	Reservoirs	-	-	-	-	-	-
	Pump Stations	-	-	-	-	-	-
	Water Treatment Works	-	-	-	-	-	-
	Bulk Mains	-	-	-	-	-	-
	Distribution	-	-	-	-	-	-
	Distribution Points	-	-	-	-	-	-
	PRV Stations	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Sewerage Infrastructure	-	-	-	-	517	9,873
	Pump Station	-	-	-	-	517	9,873
	Reticulation	-	-	-	-	-	-
	Waste Water Treatment Works	-	-	-	-	-	-
	Outfall Sewers	-	-	-	-	-	-
	Tolal Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Solid Waste Infrastructure	-	-	-	-	-	-
	Landfill Sites	-	-	-	-	-	-
	Waste Transfer Stations	-	-	-	-	-	-
	Waste Processing Facilities	-	-	-	-	-	-
	Waste Drop-off Points	-	-	-	-	-	-
	Waste Separation Facilities	-	-	-	-	-	-
	Electricity Generation Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Rail Infrastructure	-	-	-	-	-	-
	Rail Lines	-	-	-	-	-	-
	Rail Structures	-	-	-	-	-	-
	Rail Furniture	-	-	-	-	-	-
	Drainage Collection	-	-	-	-	-	-
	Storm water Conveyance	-	-	-	-	-	-
	Attenuation	-	-	-	-	-	-
	MV Substations	-	-	-	-	-	-
	LV Networks	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Coastal Infrastructure	-	-	-	-	-	-
	Sand Pumps	-	-	-	-	-	-
	Piers	-	-	-	-	-	-
	Revetments	-	-	-	-	-	-
	Promenades	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Information and Communication Infrastructure	-	-	-	-	-	-
	Data Centres	-	-	-	-	-	-
	Core Layers	-	-	-	-	-	-
	Distribution Layers	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

R thousand	Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class							
Community Assets							
	Community Facilities	-	-	-	-	-	-
	Halls	-	-	-	-	-	-
	Centres	-	-	-	-	-	-
	Crèches	-	-	-	-	-	-
	Clinics/Care Centres	-	-	-	-	-	-
	Fire/Ambulance Stations	-	-	-	-	-	-
	Testing Stations	-	-	-	-	-	-
	Museums	-	-	-	-	-	-
	Galleries	-	-	-	-	-	-
	Theatres	-	-	-	-	-	-
	Libraries	-	-	-	-	-	-
	Cemeteries/Crematoria	-	-	-	-	-	-
	Police	-	-	-	-	-	-
	Parks	-	-	-	-	-	-
	Public Open Space	-	-	-	-	-	-
	Nature Reserves	-	-	-	-	-	-
	Public Abution Facilities	-	-	-	-	-	-
	Markets	-	-	-	-	-	-
	Stade	-	-	-	-	-	-
	Abattoirs	-	-	-	-	-	-
	Airports	-	-	-	-	-	-
	Taxi Ranks/Bus Terminals	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Sport and Recreation Facilities	-	-	-	-	-	-
	Indoor Facilities	-	-	-	-	-	-
	Outdoor Facilities	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
Heritage assets							
	Monuments	-	-	-	-	-	-
	Historic Buildings	-	-	-	-	-	-
	Works of Art	-	-	-	-	-	-
	Conservation Areas	-	-	-	-	-	-
	Other Heritage	-	-	-	-	-	-
Investment properties							
	Revenue Generating	-	-	-	-	-	-
	Improved Property	-	-	-	-	-	-
	Unimproved Property	-	-	-	-	-	-
	Non-revenue Generating	-	-	-	-	-	-
	Improved Property	-	-	-	-	-	-
	Unimproved Property	-	-	-	-	-	-
Other assets							
	Operational Buildings	-	-	-	-	-	-
	Municipal Offices	-	-	-	-	-	-
	Pay/Enquiry Points	-	-	-	-	-	-
	Building Plan Offices	-	-	-	-	-	-
	Workshops	-	-	-	-	-	-
	Yards	-	-	-	-	-	-
	Stores	-	-	-	-	-	-
	Laboratories	-	-	-	-	-	-
	Training Centres	-	-	-	-	-	-
	Manufacturing Plant	-	-	-	-	-	-
	Depots	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
	Housing	-	-	-	-	-	-
	Staff Housing	-	-	-	-	-	-
	Social Housing	-	-	-	-	-	-
	Capital Spares	-	-	-	-	-	-
Biological or Cultivated Assets							
	Biological or Cultivated Assets	-	-	-	-	-	-
Intangible Assets							
	Sanitaries	-	-	-	-	-	-
	Licences and Rights	-	-	-	-	-	-
	Water Rights	-	-	-	-	-	-
	Effluent Licenses	-	-	-	-	-	-
	Solid Waste Licenses	-	-	-	-	-	-
	Computer Software and Applications	-	-	-	-	-	-
	Land Settlement Software Applications	-	-	-	-	-	-
	Unspecified	-	-	-	-	-	-
Computer Equipment							
	Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment							
	Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment							
	Machinery and Equipment	-	-	-	-	-	-
Transport Assets							
	Transport Assets	-	-	-	-	-	-
Land							
	Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals							
	Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Living resources							
	Makre	-	-	-	-	-	-
	Poling and Protection	-	-	-	-	-	-
	Zoological plants and animals	-	-	-	-	-	-
	Immature	-	-	-	-	-	-
	Poling and Protection	-	-	-	-	-	-
	Zoological plants and animals	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets		-	-	-	-	617	679

Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

WC053 Beaufort West - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class						
Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class						
Infrastructure	7,987	9,912	-	22,412	11,339	7,326
Roads Infrastructure	-	-	-	11,590	7,010	-
Roads	-	-	-	11,590	7,010	-
Road Structures	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-
Electrical Infrastructure	5,813	6,999	-	7,792	4,329	4,525
Power Plants	-	-	-	-	-	-
HV Substations	5,813	6,739	-	-	-	-
HV Switching Station	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-
MV Substations	-	-	-	7,792	4,329	4,525
MV Switching Stations	-	-	-	-	-	-
MV Networks	-	261	-	-	-	-
LV Networks	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Water Supply Infrastructure	2,174	2,913	-	3,030	-	-
Dams and Weirs	-	-	-	-	-	-
Boreholes	1,217	1,957	-	2,251	-	-
Reservoirs	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-
Distribution	957	957	-	779	-	-
Distribution Points	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-
Retikulation	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	2,801
Landfill Sites	-	-	-	-	-	2,801
Waste Transfer Stations	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-
Piers	-	-	-	-	-	-
Revetments	-	-	-	-	-	-
Promenades	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

R thousand	Description	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class							
Community Assets							
	Community Facilities	5,971	7,724	--	8,507	6,460	476
	Halls	1,304	1,304	--	806	6,450	476
	Centres	--	--	--	--	--	--
	Crèches	--	--	--	--	--	--
	Clubs/Care Centres	--	--	--	--	--	--
	Fire/Ambulance Stations	--	--	--	--	--	--
	Testing Stations	--	--	--	--	--	--
	Museums	--	--	--	--	--	--
	Galleries	--	--	--	--	--	--
	Theatres	--	--	--	--	--	--
	Libraries	1,304	1,304	--	--	--	--
	Cemeteries/Crematoria	--	--	--	806	6,450	476
	Police	--	--	--	--	--	--
	Parks	--	--	--	--	--	--
	Public Open Space	--	--	--	--	--	--
	Nature Reserves	--	--	--	--	--	--
	Public Ablution Facilities	--	--	--	--	--	--
	Markets	--	--	--	--	--	--
	Stalls	--	--	--	--	--	--
	Abattoirs	--	--	--	--	--	--
	Airports	--	--	--	--	--	--
	Taxi Ranks/Bus Terminals	--	--	--	--	--	--
	Capital Spares	--	--	--	--	--	--
	Sport and Recreation Facilities	4,666	6,419	--	7,701	--	--
	Indoor Facilities	--	--	--	--	--	--
	Outdoor Facilities	4,666	6,419	--	7,701	--	--
	Capital Spares	--	--	--	--	--	--
Heritage assets							
	Monuments	--	--	--	--	--	--
	Historic Buildings	--	--	--	--	--	--
	Works of Art	--	--	--	--	--	--
	Conservation Areas	--	--	--	--	--	--
	Other Heritage	--	--	--	--	--	--
Investment properties							
	Revenue Generating	--	--	--	--	--	--
	Improved Property	--	--	--	--	--	--
	Unimproved Property	--	--	--	--	--	--
	Non-revenue Generating	--	--	--	--	--	--
	Improved Property	--	--	--	--	--	--
	Unimproved Property	--	--	--	--	--	--
Other assets							
	Operational Buildings	--	--	--	--	--	--
	Municipal Offices	--	--	--	--	--	--
	Pay/Enquiry Points	--	--	--	--	--	--
	Building Plan Offices	--	--	--	--	--	--
	Workshops	--	--	--	--	--	--
	Yards	--	--	--	--	--	--
	Stores	--	--	--	--	--	--
	Laboratories	--	--	--	--	--	--
	Training Centres	--	--	--	--	--	--
	Manufacturing Plant	--	--	--	--	--	--
	Depots	--	--	--	--	--	--
	Capital Spares	--	--	--	--	--	--
	Housing	--	--	--	--	--	--
	Staff Housing	--	--	--	--	--	--
	Social Housing	--	--	--	--	--	--
	Capital Spares	--	--	--	--	--	--
Biological or Cultivated Assets							
	Biological or Cultivated Assets	--	--	--	--	--	--
Intangible Assets							
	Services	--	--	--	--	--	--
	Licences and Rights	--	--	--	--	--	--
	Water Rights	--	--	--	--	--	--
	Effluent Licences	--	--	--	--	--	--
	Solid Waste Licences	--	--	--	--	--	--
	Computer Software and Applications	--	--	--	--	--	--
	Local Settlement Software Applications	--	--	--	--	--	--
	Unspecified	--	--	--	--	--	--
Computer Equipment							
	Computer Equipment	--	--	--	--	--	--
Furniture and Office Equipment							
	Furniture and Office Equipment	--	--	--	--	--	--
Machinery and Equipment							
	Machinery and Equipment	--	--	--	--	--	--
Transport Assets							
	Transport Assets	--	--	--	--	--	--
Land							
	Land	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals							
	Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--
Living resources							
	Metre	--	--	--	--	--	--
	Policing and Protection	--	--	--	--	--	--
	Zoological plants and animals	--	--	--	--	--	--
	Immature	--	--	--	--	--	--
	Policing and Protection	--	--	--	--	--	--
	Zoological plants and animals	--	--	--	--	--	--
	Total Capital Expenditure on upgrading of existing assets	13,958	17,638	--	30,919	17,789	7,802

2.12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Derick E Welgemoed, municipal manager of Beaufort Municipality, hereby certify that the Annual Budget and Supporting Documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003, and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of Beaufort West Municipality.



Accounting Officer: Beaufort West Municipality WC053

Annexure A

Increases in Tariffs for Rates

Annexure A – Increases in Tariffs for Rates

1. Tariffs for Rates with effect from 1 July 2025:

1.1 the tariffs for property rates

Beaufort West, Merweville, Nelspoort and Murraysburg

The Rate in the Rand for Property Rates for 2025/2026 financial year are:

RATING CATEGORY	25/26 RATE IN RAND
Residential Properties	0.01500
Business Properties	0.03000
Industrial Properties	0.03000
Agricultural Properties	0.00131
Public service purposes	0.03000
National Monuments	0.01500
Mining Properties	0.03000
Multiple use Properties	As per allocation
Municipal Properties	0.0
Nature Reserve Properties	0.0
PSI	0.0
Vacant Land	0.01800
Public Benefit Organisations	0.00375

The rates levied per individual property will be calculated based on the value of that property and multiplied by the rate-in-rand set out in the document. Rebates are also taken into consideration.

RATES RATIOS

The residential category is used as the base rate. The rates ratio per rating category are:

RATING CATEGORY	RATIO TO RES (RES:RC)
Residential Properties	1:1
Business Properties	1:2
Industrial Properties	1:2
Agricultural Properties	1:0.09
Public service purposes	1:2
National Monuments	1:1
Municipal Properties	1:0
Nature Reserve Properties	1:0
PSI	1:0
Vacant Land	1:1.2
Public Benefit Organisations	1:0.25

EXEMPTIONS, REDUCTIONS AND REBATES

RESIDENTIAL PROPERTIES

The first R15,000,00 of the market value as per the valuation Roll on Residential Properties as set out in Section 17(1)(h) of the MPRA is exempted from paying property rates and a R 100,000 reduction for all residential properties with a market value less or equal to R190,000 as determined in the Rates Policy.

Rebates in respect of a category of owners of property are as follows:

Owners of National Monuments be levied at residential tariff provided that –

- The buildings are in a satisfactory condition, and
- The Director Engineering Services has during the second Month of each financial year submitted a report that the building is in a satisfactory condition in order that the municipality may consider whether to grant a rebate

AGRICULTURAL

As a result of, and considering, limited rate-funded services supplied to such properties in general, the contribution of agriculture to the local economy, the extent to which agriculture assists in meeting the service delivery and development obligations of the community, and the contribution of agriculture to the social and economic welfare of farm workers, the council bills a reduced rate (as set out below) in respect of properties subject to agricultural use.

This rate is reduced with 91% of the rate levied on Residential Properties, which rate on properties subject to agricultural use does not exceed the maximum ratio to the rate on Residential Property prescribed in the MPRA Rate Ratio Regulations.

Pensioners

Registered owners of Residential Properties who are pensioners qualify for special rebates according to gross monthly household income of all Pensioners permanently residing on that property. To qualify for the rebate a property owner must be the registered owner of a property which satisfies the requirements of the definition of residential Property. This property owner must on 1 July of the financial year:

- Occupy the property as his/her Primary Residence, and
- Be at least 60 years of age, or
- Has been declared medically unfit even if not yet 60 years of age, and
- Be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budgeted process.
- Must annually submit proof to the CFO that he or she is registered with the Department of Social Development as a recipient of an old age or disability grant or any other registered Pension fund.
- Market value of the property not exceeding R 1,100 000
 - R 2,315 and under - 30%
 - R 2,316 to R 6,000 - 20%
 - R 6,001 to R12,000 - 10%

An owner must annually provide credible proof of his or her economic/financial position to the CFO.

Annexure B

**Increases in Tariffs for Service Charges and Other
Sundry Tariffs**

1. Tariffs and other sundry tariffs increase over the 2025/26 Medium Term Revenue & Expenditure Framework (MTREF) will be follows:

1.1 Service charges – Electricity:

The National Energy Regulator of South Africa (NERSA) announced that the Energy Regulator, at its meeting held on 11 March 2025, considered and approved the Eskom Retail Tariffs and Structural Adjustment (ERTSA) application – an average tariff increase of 12.74% for Eskom direct customers and 11.32% for municipalities. The approved standard tariff increase of 12.74% will be implemented on 1 April 2025 until 31 March 2026 for Eskom direct customers, and the 11.32% increase will be implemented on 1 July 2025 for municipal customers.

% increase over 2024/25 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Service charges - Electricity	11.32%	10.91%	8.10%

1.2 Service charges – Water, Waste Water Management and Waste Management:

% increae over 2024/25 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Service charges - Water	6%	6%	6%
Service charges - Waste Water Management (Sanitation)	6%	6%	6%
Service charges - Waste Management (Refuse removal)	9%	9%	9%

1.3 Flat rate on Service charges – Water:

A flat rate structure for consumers where consumption is not measured and a water prepaid meter or conventional meter has been bypassed, removed, or damaged will be levied a water flat rate equivalent to water availability charge. Since the present conventional meter will be replaced with a smart prepaid water meter, all customers who have conventional water meters that are subjected to the water flat rate will not be levied a water basic service charge.

1.4 Other sundry tariffs will increase by 6% year on year over the 2025/26 MTREF;

1.5 Interest on outstanding debtors be levied monthly at prime plus one percent (1%) year on year over the 2025/26 MTREF.

2. Indigent Subsidy from 1 July 2025:

To households with a monthly income up to 2 old age pensions (R 4,630) or less; such a household will qualify for the following indigent subsidy:

Component	Subsidy
Electricity Basic	100% Subsidy
Water Basic	100% Subsidy
Electricity Consumption	50 kWh electricity usage
Water Consumption	6 kl
Sanitation	100% Subsidy
Refuse Removal	100% Subsidy

Annexure C

Draft Detailed Capital Budget 2025/26 MTREF

WC053 Beaufort West Municipality : Draft Detailed Capital Budget - 2025/26 MTREF

Department	SCOA Function Posting Level	Project Description	Funding Source	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2026/28
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	11,512,871	723,327	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	Internally generated funds - CRR	77,079	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	National Government - MIG	-	6,286,398	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	National Government - MIG	1,165,439	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	National Government - MIG	5,887,446	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	Internally generated funds - CRR	647,619	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	National Government - MIG	-	516,797	8,141,212
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	Internally generated funds - CRR	-	-	1,731,602
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Nelspoort Water Treatment Works	National Government - WSIG	15,840,119	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Vandalized Boreholes	Provincial Government - DLG	2,251,082	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade Telemetric System	Provincial Government - DLG	779,221	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Beaufort West - Waste Water Treatment Works	National Government - WSIG	14,462,911	28,719,481	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	684,201	6,060,606	476,389
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	Internally generated funds - CRR	121,911	389,772	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	New High Mast Lights - (Prince Valley & Kwa-Mandlenkosi)	National Government - MIG	-	637,374	3,299,376
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Upgrading of Landfill site - (Vaalkoppies Waste Disposal Facility)	National Government - MIG	-	-	2,801,032
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	20MVA 22/11 kV Upgrading of Main Substation	National Government - INEP	7,792,208	4,329,004	4,524,675
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	230,000	870,000	940,000
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Internally generated funds - CRR	100,000	50,000	50,000
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Town Planning, Building Regulations and Enforcement, and City Engineer	Machinery and Equipment	Internally generated funds - CRR	200,000	200,000	200,000
Total				61,752,107	48,782,759	22,164,286

Annexure D
IDP and Budget Time Schedule



BEAUFORT WEST MUNICIPALITY



IDP AND BUDGET TIME SCHEDULE OF KEY DEADLINES – 2024/2025

TABLING DATE: 27 AUGUST 2024

BIRKULASIE	OPDRAG
	KK: <i>Amiel</i>

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1. LIST OF ABBREVIATIONS

BSC	Budget Steering Committee
MM	Municipal Manager
CFO	Chief Financial Officer
IDP	Integrated Development Plan
PP	Public Participation
PMS	Performance Management System
MBRR	Municipal Budget and Reporting Regulations MFMA Municipal Finance Management Act
MPPMR	Municipal Planning and Performance Management Regulations MSA Municipal Systems Act
NT	National Treasury
PT	Provincial Treasury
CKD	Central Karoo District
CKDM	Central Karoo District Municipality
BWM	Beaufort West Municipality
DLG	Department of Local Government
MEC	Member of Executive Council

2. 2024/2025 IDP AND BUDGET TIME SCHEDULE FOR THE 2025/26 FINANCIAL YEAR: -

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
JULY 2024				
JULY 2024	<ul style="list-style-type: none"> Preparation of the draft IDP & Budget Time Schedule. Engagement with Budget office and PMS for alignment purposes. Review participatory forums and mechanisms. MINMAY: PLANNING – District Mayors present strategic and planning priorities & service deliver challenges 	IDP / BUDGET / PMS	July	<input type="checkbox"/> Accounting Officer and senior officials begin planning for the next three-year budget. MFMA Section 68, 77. <input type="checkbox"/> Accounting Officer and senior managers review options and contracts for service delivery. <input type="checkbox"/> Accounting Officer and senior officials begin planning for the next three-year budget. MFMA Section 68, 77.
	<ul style="list-style-type: none"> Approve and announce new budget schedules and set up committees / forums. Consultation on Performance and changing needs. 	BUDGET		
	<ul style="list-style-type: none"> District Alignment 	CKDM / LBM / BWM / PAM		
	<ul style="list-style-type: none"> Roll out of the SDBIP. Prepare / Review departmental sector plans for next financial year. Preparing Annual Performance Report (Section 46). Prepare and submit performance agreements of municipal manager and 	PMS / Budget		<input type="checkbox"/> Section 75(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> <li data-bbox="295 1243 327 1736">• Risk Management Committee meeting 	Chief Risk Officer	July	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Senior managers to the MEC and municipal website. Compile and submit Q4 performance report to Council. 		July	<ul style="list-style-type: none"> Local Government: Municipal Systems Act, No. 32 of 2000, Municipal Staff Regulations Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province. MFMA Section 53 (3) (b) MFMA Section 52 (d)
AUGUST 2024				
AUGUST 2024	• IDP Steering Committee Meeting	IDP	August	
	• CKDM IDP Managers/Coordinators present Time Schedules to MAYCOs	IDP/MMs	August	
	• CKD IDP Managers Forum	IDP	August	
	• Hold and follow up IDP and Public Participation alignment forum meeting	IDP and Public Participation	August	
	• Consult and review performance and financial position	CFO	August	
	Audit and Performance Committee Meeting	Internal Audit	August 2024	
	Municipal Council Meeting	Speaker	August	
	• Executive Mayor tables IDP and Budget Time Schedule to Council for approval	Executive Mayor	August	Section 34 of MSA Section 21(b) of the MFMA
	• Submit annual financial statements and annual performance report to the Auditor-General for auditing	MM/CFO	August	Section 46(1)(a) of the MSA No. 32 of 2000. MFMA Section 126 (1) (a)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK	
SEPTEMBER 2024					
SEPTEMBER 2024	<ul style="list-style-type: none"> • Advertise Time Schedule 	IDP	September		
	<ul style="list-style-type: none"> • Strategic Planning Meeting of Council 	Strategic Support	September		
	<ul style="list-style-type: none"> • Auditor General (AG) audit of performance measures. 	AG	September		
	<ul style="list-style-type: none"> • Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury 	IDP	September		
	<ul style="list-style-type: none"> • Q1 Provincial IDP Managers Forum Meeting 	IDP/DLG	TBC (September)		
	<ul style="list-style-type: none"> • Integrate information from adopted sector plans for review 	IDP	September		
	<ul style="list-style-type: none"> • Determine revenue projections and update policies and objectives 	MM / CFO / IDP / Senior Managers	September		
	<ul style="list-style-type: none"> • Q1 District Coordinating Forum (DCF) Meeting. • District CFO Forum • Provincial CFO Forum 	MM & Executive Mayo CKDM CFO and Local Municipalities Provincial CFOs	September		
	<ul style="list-style-type: none"> • Q1 CK District Speakers Forum Meeting 	District Speaker	September		
	<ul style="list-style-type: none"> • Q1 District Public Participation Forum Meeting 	IDP & Public Participation Official	September		
	<ul style="list-style-type: none"> • District IDP Representative Forum meeting 	MM & Strategic - IDP	End September 2024	<ul style="list-style-type: none"> • Section 29 of MSA Act section (ii) and (iii) requires such involvement 	
	OCTOBER 2024				

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
OCTOBER 2024	<ul style="list-style-type: none"> Determine Revenue projections and policies. 	CFO	October	<ul style="list-style-type: none"> Review of policies and budget plans.
	<ul style="list-style-type: none"> Q2 – CKD ID Managers Forum Meeting. 	IDP	October	<ul style="list-style-type: none"> Develop objectives for priority issues and determine programmes to achieve strategic intent including the development of the strategic scorecard
	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Feedback on situational analysis). 	IDP	October	
	<ul style="list-style-type: none"> Integration of information from adopted sector plans into IDP 	IDP	October	
	<ul style="list-style-type: none"> Internal engagements to prioritize needs and assistance from sector departments 	IDP / All internal departments	October	
	<ul style="list-style-type: none"> Send priorities to sector departments 	IDP	October	<ul style="list-style-type: none"> MFMA Section 52 (d)
	<ul style="list-style-type: none"> Draft initial allocations to functions. 	CFO	October	
	<ul style="list-style-type: none"> Compile and submit Q1 performance report to Council 	PMS / CFO	October	
	<ul style="list-style-type: none"> Send priorities to sector departments DDM/JDMA Process 	ONE PLAN IDP	October	
	<ul style="list-style-type: none"> First round of public participation in all seven (7) wards and Ward Committees for IDP 	IDP/PP	October - November	
	<ul style="list-style-type: none"> Risk Management Committee meeting 	Chief Risk Officer	October	
	<ul style="list-style-type: none"> Public / Community IDP Awareness & Participation Engagements 	CKDM PP & Officials including Locals	October (BWM) October (LBM) October (PAM)	
	<ul style="list-style-type: none"> Launch of Central Karoo District Community Safety Forum 	District Safety Officer	October	

NOVEMBER 2024

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
NOVEMBER 2024	<ul style="list-style-type: none"> Q2 CKD IDP Representative Forum 	IDP / Sector Departments	November	
	<ul style="list-style-type: none"> Consolidation of budget and plans 	CFO	November	
	<ul style="list-style-type: none"> Table of draft Annual report to Audit committee 	PMS	November	<ul style="list-style-type: none"> Accounting Officer reviews and draft initial changes to IDP MSA Section 34
	<ul style="list-style-type: none"> Q2 District Public Participation & Communication Forum Meeting 	PP / IDP	November	
	<ul style="list-style-type: none"> Strategic engagements (SIME) with municipalities 	DLG	November	
	<ul style="list-style-type: none"> Audit and Performance Committee Meeting 	Internal Audit	November	
	<ul style="list-style-type: none"> Finalize Audit Report for the financial year 	AG	November	<ul style="list-style-type: none"> Auditor General return audit report (Due by 30 November 2022) MFMA 126 (4)
	<ul style="list-style-type: none"> Strategic session with Council about the Vision, Mission and Strategic Objectives and Values 	MM / IDP	November (TBC)	
	<ul style="list-style-type: none"> Q2 District Coordinating Technical Forum (DCFTech) meeting. 	MM / Legal Services	November	
	<ul style="list-style-type: none"> Q2 District Coordinating Forum (DCF) Meeting. 	CKDM PP / IDP		
	<ul style="list-style-type: none"> Q2 Provincial IDP Managers Forum Meeting 	MM & Executive Mayor		
	<ul style="list-style-type: none"> Strategic engagements (SIME) with municipalities 	IDP		
	<ul style="list-style-type: none"> District Interface Team 	DLG/Municipalities		
<ul style="list-style-type: none"> District Interface Team 	DLG	November		
<ul style="list-style-type: none"> 1st District Community Safety Forum meeting 	District Speaker	November		
<ul style="list-style-type: none"> District municipal council forum (ALL COUNCILS) 	District Speaker	November		

DECEMBER 2024

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
DECEMBER 2024	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Comment on reviewed Municipal Strategies (Prioritize projects & programmes) 	IDP/Budget/Directors	December	<ul style="list-style-type: none"> Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance as per audited financial statements.
	<ul style="list-style-type: none"> Q3 - Provincial IDP Managers Forum 	IDP	December	
	<ul style="list-style-type: none"> Executive determines strategic direction for next three years and finalise tariff policies 	Senior Management	December	
	<ul style="list-style-type: none"> Outline / Review municipal Strategic Objectives, KPAs, KPIs and Targets 	Senior Management/PMS	December 2024 – January 2025	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
JANUARY 2025	<ul style="list-style-type: none"> Prepare detailed budget and plans for next three years 	Budget	January – February	<ul style="list-style-type: none"> MFMA Section 36 Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years
	<ul style="list-style-type: none"> Compile and submit Quarterly Performance Report for Q2 to 	PMS	January	MFMA Section 52 (d)
	<ul style="list-style-type: none"> Mid-term / Midyear Report submitted to Mayor in terms of Section 72 of MFMA 	CFO /PMS	January	MFMA Section 72
	<ul style="list-style-type: none"> MM table mid-year report to Council for approval 	MM	January	MFMA Section 72
	<ul style="list-style-type: none"> Midterm / midyear Report is published in the local newspaper 	Senior Managers	January	MFMA Section 72
	<ul style="list-style-type: none"> District Council Meeting 	District Speaker	End January	<ul style="list-style-type: none"> MFMA Section 127 MSA Section 21 (a)
	<ul style="list-style-type: none"> Table Draft Annual Report to Council 	MM	January	
	<ul style="list-style-type: none"> Q3 District Coordinating Technical Forum (DCFTech) 	MM / Legal Services		
	<ul style="list-style-type: none"> 2nd District Community Safety forum meeting 	District Safety Officer	January	
	<ul style="list-style-type: none"> Q3 District Coordinating Forum (DCF) 	MM & Executive Mayor		
FEBRUARY				
FEBRUARY 2025	<ul style="list-style-type: none"> Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets 	PMS/IDP	February	
	<ul style="list-style-type: none"> Q3 District Public Participation & Communication Forum 	IDP / PP	February	
	<ul style="list-style-type: none"> Council adopts Adjustment budget and SDBIP. Performance agreements to be adjusted and 	MM / Budget/PMS	February	<ul style="list-style-type: none"> MFMA Section 129 (1)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	section 57 managers and MM and placed on municipal website			
	<ul style="list-style-type: none"> Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers 	CFO/Corp Services	February	<ul style="list-style-type: none"> Within 10 working days after the municipal council has approved an adjustments budget, the municipal manager must make public the approved budget and supporting documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulation 26(1)
	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Alignment) 	IDP/CFO/Senior Management	February	
	<ul style="list-style-type: none"> Integration of Projects & Programmes (JDA Approach) 	DLG	February	<ul style="list-style-type: none"> Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years
	<ul style="list-style-type: none"> Q3 – CKD IDP Managers and Representative Forum 	IDP / MM	February	
	<ul style="list-style-type: none"> Conclusion of Sector Plans for the next financial year 	Senior Managers	February	
	<ul style="list-style-type: none"> Make public Annual Report and invite community inputs into report 	MM	February	MFMA Section 127 MSA Section 21 (a)
MARCH 2025				
MARCH 2025	<ul style="list-style-type: none"> Q4 – Provincial IDP Managers Forum 	IDP	March	<ul style="list-style-type: none"> Accounting officer publish budget and revisions to the IDP for public inputs.
	<ul style="list-style-type: none"> Q3 District Coordinating Forum (DCF) Meeting. 	Executive Mayors	March	<ul style="list-style-type: none"> Submit to NT and PT (MFMA Section 22&37), MSA Chapter 4.
	<ul style="list-style-type: none"> Workshop draft IDP[Proposed IDP Amendment] & Budget with Council 	Mayor / MM / CFO/ OM	March	
	<ul style="list-style-type: none"> IDP Steering Committee Meeting 	IDP / CFO	March	
	<ul style="list-style-type: none"> Western Cape District IDP Forum 	IDP	March	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> 3rd District Community Safety Forum meeting 	District Safety Officer	March	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Draft SDBIP for incorporation into draft IDP 	PMS / IDP	March	MFMA Section 17
	<ul style="list-style-type: none"> Draft IDP [Proposed IDP Amendment] and Budget approval by Council 	Executive Mayor / MM	March	
	<ul style="list-style-type: none"> District Council Meeting 	District Speaker	March	
	<ul style="list-style-type: none"> Risk Management Committee meeting 	Internal Audit	March	
	<ul style="list-style-type: none"> Audit and Performance Committee Meeting 	Internal Audit	March	
	<ul style="list-style-type: none"> Mid-Year Evaluation of MM and Section 57 Managers 	PMS/HR	March	Regulation 805
APRIL 2025				
APRIL 2025	<ul style="list-style-type: none"> Send Draft IDP to Minister, PT and NT 	Municipal Manager	April	
	<ul style="list-style-type: none"> Advertise IDP and Budget document for public inputs and comments 	IDP	April	
	<ul style="list-style-type: none"> Second round of public participation on draft - IDP and Budget. 	Mayor / IDP	April	<ul style="list-style-type: none"> Accounting Officer assist the Mayor in revising the budget.
	<ul style="list-style-type: none"> IDP Steering Committee Meeting. Finalization of draft IDP & Budget documents 	IDP	April	
	<ul style="list-style-type: none"> Q4 District Public Participation Forum 	CKDM IDP/PP	April	
	<ul style="list-style-type: none"> Locals Sectoral and Public Participation Process 	CKDM/STRATEGIC	April	
	<ul style="list-style-type: none"> Q - 4 District Coordinating Technical Forum 	Executive Mayors	April	
	<ul style="list-style-type: none"> Compile and submit Quarterly Performance Report Q2 to Council 	PMS/CFO	April	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> • Compile and submit Quarterly Performance Report for Q2 to Council. 	PMS/CFO	April	
	<ul style="list-style-type: none"> • BWM Public Participation Process 	BWM	April	
	<ul style="list-style-type: none"> • Locals Sectoral and Public participation meetings 	CKDM/STRATEGIC	April	
	<ul style="list-style-type: none"> • Conduct Stakeholder and Public Participation engagements 	Strategic Support Services	April	
	<ul style="list-style-type: none"> • Conclusion of Sector plans for inclusion in IDP 	Internal departments	April	
	<ul style="list-style-type: none"> • Q4 District Public Participation Forum 	CKDM IDP / PP	April	
	<ul style="list-style-type: none"> • Compile and submit Quarterly Performance Report for Q3 to Council. 	PMS / CFO	April	<ul style="list-style-type: none"> • MFMA Section 52 (d)
	<ul style="list-style-type: none"> • BWM Public Participation Process 	BWM	April	
	<ul style="list-style-type: none"> • Conclusion of Sector plans for inclusion in IDP 	Internal departments	April	
MAY 2025				
MAY 2025	<ul style="list-style-type: none"> • Review written comments in respect of the draft (advertised) IDP 	MM/IDP	May	<ul style="list-style-type: none"> • MFMA Section 23,24 • MSA Chapter 4
	<ul style="list-style-type: none"> • Q-4 DITRICT IDP Managers 	IDP / MM	May	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Community inputs into organization KPIs and Target District Municipal Council Meeting Final Adoption of IDP & Budget, Organogram Q4 District Speakers Forum 4th District Community Safety forum meeting Tabling of IDP and budget related policies to council for adoption 	<ul style="list-style-type: none"> IDP/PMS Speaker IDP District Speaker District Safety Officer MM/Mayor 	<ul style="list-style-type: none"> May May May May May May 	
JUNE 2025				
JUNE 2025	<ul style="list-style-type: none"> Approval of Top Layer SDBIP Inform community about the approved IDP & Budget: Place copies in/on libraries, website and notices in newspaper Q1 – Provincial IDP Managers Forum Send IDP & budget documents to MEC DLG, PT & NT Audit and Performance Committee Meeting Submit copies of SDBIP to National and Provincial Treasury Western Cape District IDP Forum 	<ul style="list-style-type: none"> Executive Mayor IDP / CFO IDP IDP Internal Audit PMS IDP 	<ul style="list-style-type: none"> June June June June June 2025 June (10 days after approval) June 	<ul style="list-style-type: none"> Section 57 of the MSA MFMA Section 53 MSA Sections 38-45

July 2025

	PMS/HR	Before 31 July	
<ul style="list-style-type: none"> Signing of performance agreements of MM and Section 57 Managers 	IDP	July	Section 57 of the MSA
<ul style="list-style-type: none"> Submit copies of SDBIP to National and Provincial Treasury 	IDP	July	MFMA Section 53 MSA Sections 38-45
<ul style="list-style-type: none"> Make public the performance agreements of MM and Senior Managers (Municipal Website) 	IDP, Budget and PMS	July	Accounting Officer and senior officials begin planning for the next three-year budget MFMA Section 68, 77.
<ul style="list-style-type: none"> Preparation of the draft IDP & Budget Time Schedule 			Accounting Officer and senior managers review options and contracts for service delivery.
<ul style="list-style-type: none"> Engagement with Budget office and PMS for alignment purposes. 			
<ul style="list-style-type: none"> Review participatory forums and mechanisms. 			
<ul style="list-style-type: none"> MINMAY : PLANNING District Mayors present strategic and planning priorities & service delivery challenges. 			
<ul style="list-style-type: none"> Send first draft IDP and Budget Time Schedule to CKDM IDP Manager for alignment / Expect to receive the Draft IDP/Budget Time Schedule of the CKDM for inputs/alignment 	IDP	July	
<ul style="list-style-type: none"> Approve and announce new budget schedules and set up committees/forums. 	Budget and Treasury Office	July	
<ul style="list-style-type: none"> Consultation on Performance and changing needs. 			

	<ul style="list-style-type: none"> Q1 District Public Participation and communication forum meeting. 	IDP - PP	July	
	<ul style="list-style-type: none"> Roll out of the SDBIP. Prepare / Review departmental sector plans for next financial year. Preparing Annual Performance Report (Section 46). Prepare and submit performance agreements of municipal manager and senior managers to the MEC and municipal website. Compile and submit Q4 performance report to Council. 	PMS and Budget	July	<ul style="list-style-type: none"> Performance agreements must be submitted to the Council and the MEC for Local Government in the Province. MFMA Section 53 (3) (b) MFMA Section 52 (d)
	<ul style="list-style-type: none"> District Safety forum meeting 	District Safety Officer	July	
AUGUST 2025				
	<ul style="list-style-type: none"> CKDM IDP & Budget Steering Committee Meeting 	Executive Mayor, MM	August	
	<ul style="list-style-type: none"> Consult and review performance and financial position 	PMS – CFO	August	
	<ul style="list-style-type: none"> Executive Mayor tables IDP and Budget time schedule for 2025/2026 to Council for Approval 	IDP/MM & Executive Mayor	August	Section 34 of MSA
	<ul style="list-style-type: none"> Submit annual financial statements and annual performance report to 	CFO	August	MFMA Section 126 (1) (a)

3rd REVIEW OF THE 5TH GENERATION IDP/ BUDGET TIME SCHEDULE

PROPOSED DATES FOR IDP PUBLIC ENGAGEMENTS: 2024/25 IDP REVIEW AND BUDGET CYCLE

Date 2024	Day	Time	Ward	Venue	Ward Councillor	Facilitator	CDW Support
08 Oct 2024	Tuesday	17H30	1	Murraysburg Town hall, Beaufort Street, Murraysburg	October Haarvoor		
09 Oct 2024	Wednesday	17H30	2	Agape Peres, Pastorie Street, Hillside	Josias De Kock Reynolds		Heidie Boesak
10 Oct 2024	Thursday	17H30	2	Restvale Primary School Hall, Nelspoort	Josias De Kock Reynolds		Heidie Boesak
15 Oct 2024	Tuesday	17H30	3	Geelsaal, Alfonso Avenue, Nieuveld Park	Gina Duimpies		
16 Oct 2024	Wednesday	17H30	4	Kwa Mandlenkosi Hall, Kwa Mandlenkosi	Castro Luyanda De Bruin		Ronald Twani
17 Oct 2024	Thursday	17H30	5	Rustdene Hall, Long Street	Lulama Valentia Piti		
22 Oct 2024	Tuesday	17H30	6	Pinkster Eenheid Church, Ebenezer Avenue, Rustdene	Elvigo Links		
23 Oct 2024	Wednesday	17H30	7	Merweville Sport Ground, Community Hall, Merweville	Lesley Boyce Jason Mludumani		Shaun Plaatjies
24 Oct 2024	Thursday	17H30	7	Agape Peres, Pastorie Street, Hillside	Lesley Boyce Jason Mludumani		James Esbach
MEETINGS WITH WARD COMMITTEES							
05 Nov 2024	Tuesday	17:30	1	To be confirmed	October Haarvoor		
06 Nov 2024	Wednesday	17:30	2	To be confirmed	Josias De Kock Reynolds		Heidie Boesak
07 Nov 2024	Thursday	17:30	3	To be confirmed	Gina Duimpies		
12 Nov 2024	Tuesday	17:30	4	To be confirmed	Castro Luyanda De Bruin		Ronald Twani

Date 2024	Day	Time	Ward	Venue	Ward Councillor	Facilitator	CDW Support
13 Nov 2024	Wednesday	17:30	5	To be confirmed	Lulama Valentia Piti		
14 Nov 2024	Thursday	17:30	6	To be confirmed	Elvigo Links		
19 Nov 2024	Tuesday	17:30	7	To be confirmed	Lesley Boyce Jason Mdudumani		James Esbach / Shaun Plaatjies

ADOPTION OF THE IDP / BUDGET TIME SCHEDULE BY COUNCIL

The IDP and Budget time schedule must be approved by Council by the 31 August 2024.

Annexure E

Draft Service Standards 2025/26

Western Cape: Draft Schedule of Service Delivery Standards Table - Beaufort West (WC053) 2025/26

Standard	Description	Service Level
Solid Waste Removal		
	Premise based removal (Residential Frequency)	Weekly
	Premise based removal (Business Frequency)	Weekly
	Bulk Removal (Frequency)	Upon request
	Removal Bags provided(Yes/No)	No
	Garden refuse removal Included (Yes/No)	Weekly
	Street Cleaning Frequency in CBD	Longer
	Street Cleaning Frequency in areas excluding CBD	Longer
	How soon are public areas cleaned after events (24hours/48hours/longer)	Longer
	Clearing of illegal dumping (24hours/48hours/longer)	Longer
	Recycling or environmentally friendly practices(Yes/No)	No
	Licensed landfill site(Yes/No)	Yes
Water Service		
	Water Quality rating (Blue/Green/Brown/N0 drop)	Not done since 2012
	Is free water available to all? (All/only to the indigent consumers)	Yes
	Frequency of meter reading? (per month, per year)	Monthly
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
	<i>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</i>	
	One service connection affected (number of hours)	1 Hour
	Up to 5 service connection affected (number of hours)	2 Hours
	Up to 20 service connection affected (number of hours)	5 Hours
	Feeder pipe larger than 800mm (number of hours)	N/A
	What is the average minimum water flow in your municipality?	-
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
	How long does it take to replace faulty water meters? (days)	On request from finance if meters is available
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service		
	What is your electricity availability percentage on average per month?	1
	Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
	How much do you estimate is the cost saving in utilizing the ripple control system?	R14 500.00
	What is the frequency of meters being read? (per month, per year)	Per month
	Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
	Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
	Are accounts normally calculated on actual readings? (Yes/no)	Yes

Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	1 day subsequent to availability
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Bad as a result of old network
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	14 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	3 months
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	6 months
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes, but at full capacity
To what extend do you subsidize your indigent consumers?	-
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	8 Hours
Sewer blocked pipes: Large pipes? (Hours)	4 Hours
Sewer blocked pipes: Small pipes? (Hours)	2 Hours
Spillage clean-up? (hours)	8 Hours
Replacement of manhole covers? (Hours)	1 Day
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	1 Hour
Time taken to repair a single pothole on a minor road? (Hours)	0.5 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	2 Hours
Time taken to repair walkways? (Hours)	1 Hour
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	One month
Do you have any special rating properties? (Yes/No)	No
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Increase
Are the financial statement outsources? (Yes/No)	Yes
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	Yes
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days, depending on cash flow
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	No
Administration	
Reaction time on enquiries and requests?	Reaction depending the nature
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	7 days
Time to resolve a customer enquiry or request? (working days)	7 days
What percentage of calls are not answered? (5%,10% or more)	

How long does it take to respond to voice mails? (hours)	not applicable	
Does the municipality have control over locked enquiries? (Yes/No)	yes	
Is there a reduction in the number of complaints or not? (Yes/No)	yes, but the intensity increase	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	None	
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)	10 minutes	
How long does it take to renew a vehicle license? (minutes)	3 minutes	
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	5 minutes	
How long does it take to de-register a vehicle? (minutes)	5 minutes	
How long does it take to renew a drivers license? (minutes)	8minutes	
What is the average reaction time of the fire service to an incident? (minutes)	5 - 10 min depends on distance	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A	
Economic development		
How many economic development projects does the municipality drive?		1
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?		-
What percentage of the projects have created sustainable job security?		-
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No	
Other Service delivery and communication		
Is a information package handed to the new customer? (Yes/No)	No	
Does the municipality have training or information sessions to inform the community? (Yes/No)	No	
Are customers treated in a professional and humanly manner? (Yes/No)	Yes	

Annexure F
Draft Procurement Plan

BEAUFORT WEST MUNICIPALITY PROCUREMENT PLAN FOR 2025-2026

SCHEDULE OF PROCUREMENT PLAN IN RESPECT OF ADVERTISED COMPETITIVE BIDS (GOODS, WORKS AND / OR SERVICES IN EXCESS OF R300 000 INCLUDING ALL APPLICABLE TAXES) FOR THE 2025/2026 FINANCIAL YEAR

NAME OF MUNICIPALITY / MUNICIPAL ENTITY							Beaufort West Local Municipality								
NAME OF ACTING ACCOUNTING OFFICER OR DELEGATED OFFICIAL							Mr D. Welgemoed								
SIGNATURE OF ACCOUNTING OFFICER / DELEGATED OFFICIAL															
DATE							27/03/2025								
TELEPHONE NUMBER							023 414 8195								
EMAIL ADDRESS							derickw@beaufortwestmun.co.za								
NO.	NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPAL AREA / WARD	BUDGET ALLOCATION / SOURCE	ESTIMATED BUDGET VALUE	SOURCE OF FUNDING	ESTIMATED CONTRACT DURATION	ENVISAGED DATE OF BID SPECIFICATION COMMITTEE	ENVISAGED DATE OF ADVERT	ENVISAGED CLOSING DATE OF ADVERT	ENVISAGED DATE OF BID EVALUATION COMMITTEE	ENVISAGED DATE OF BID ADJUDICATION COMMITTEE	ENVISAGED DATE OF ISSUANCE OF AN OFFICIAL ORDER	COMMENTS	RESPONSIBLE OFFICE / END USER
MUNICIPAL MANAGER															
1	Supply and delivery of furniture and office material	Supply and delivery of furniture and office material		Operational Budget	R 100,000.00		Once Off								
2	Supply and delivery of Machinery and Equipment	Supply and delivery of personal protective clothing and equipment for 3 year period		Operational Budget	R 1,500,663.00		3-Years	May 2025	May 2025	June 2025	June 2025	July 2025	August 2025		B. Mitchell
DIRECTORATE : INFRASTRUCTURE SERVICES															
1	Upgrading of Vandalised Boreholes	Upgrading of Vandalised Boreholes		Capital Budget	R 2,251,082.00	DLG		TG Elektries appointed as Electrical Contractor -SCM 72/2023 Three- Year Maintenance and Upgrade Tender of Mechanical and Electrical Installations: Boreholes, Pump Stations and Buildings							C Wright-Manager: Water ad Sanitation
2	Upgrading of Telemary system	Upgrading of Telemary system		Capital Budget	R 779,221.00	DLG									C Wright-Manager: Water ad Sanitation
4	Upgrade Sportsgrounds - Nelspoort	Upgrade Sportsgrounds	2	Capital Budget	R 1,165,439.00	MIG		Project to be completed in 2024/2025 Financial year							J Abrahams-Manager: Projects
5	Beaufort West - Waste Water Treatment Works	Beaufort West - Waste Water Treatment Works		Capital Budget	R 14,462,912.28	WSIG	18 months	26-Jun-25	11-Jul-25	15-Aug-25	12-Sep-25	26-Sep-25	17-Oct-25		C Wright-Manager: Water ad Sanitation
	Nelspoort - Water Treatment Works	Nelspoort - Water Treatment Works		Capital Budget	R 15,840,118.03	WSIG	9 months	29-May-25	13-Jun-25	18-Jul-25	13-Aug-25	22-Aug-25	12-Sep-25		C Wright-Manager: Water ad Sanitation
6	Upgrade Beaufort West Netball and Tennis Courts	Upgrade Beaufort West Netball and Tennis Courts		Capital Budget	R 5,887,466.00	MIG	6 months	05 September 2025	12 September 2025	17 October 2025	07 November 2025	21 November 2025	05 December 2025	Planned Constuction Date Jan 2026	J Abrahams-Manager: Projects
7				Capital Budget	R 647,619.00	generated funds - CRR									
8	Upgrading of Gravel Roads	Blankenweg - Hillside		Capital Budget	R 11,512,871.00	MIG	8 months	11 April 2025	17 April 2025	23 May 2025	13 June 2025	27 June 2025	16 July 2025	Planned Construction Date July 2025	J Abrahams-Manager: Projects
9		Blankenweg - Hillside		Capital Budget	R 77,079.00	generated funds - CRR									
10	Supply and Delivery of Waterworks Material	Supply and Delivery of Waterworks Material	1	Operational Budget		generated funds - CRR	3- years	October 2025	October 2025	November 2025	November 2025	December 2025	Janaury 2026		Stores /Manager: Water ad Sanitation
11	Panel for Unblocking of Sewerage pipes/Jetting machine	Stormwater drainage	1	Operational Budget		generated funds - CRR	3- years	October 2025	October 2025	November 2025	November 2025	December 2025	Janaury 2026		Manager: Water ad Sanitation
12	Safety certificate for lifting of equipment	Safety certificate for lifting of equipment		Capital Budget		generated funds - CRR	Once-off								
13	New Highmast Lights : Various Areas	New Highmast Lights : Various Areas		Capital Budget		generated funds - CRR	3- years	July 2025	July 2025	August 2025	August 2025	September 2025	October 2025	Funding dependant	C. De Koker/ D. Le Roux
DIRECTORATE: COMMUNITY SERVICES															
1	Murraysburg: Cemetery: Expansion of Cemetery Site	Murraysburg: Cemetery: Expansion of Cemetery Site		Capital Budget	R 684,201.00	National Government - MIG	Once Off	Consultant already appointed (Land use planning and EIA Processes to be completed)							J Abrahams-Manager: Projects
2	Murraysburg: Cemetery: Expansion of Cemetery Site	Murraysburg: Cemetery: Expansion of Cemetery Site		Capital Budget	R 121,911.00	Internally generated funds - CRR	Once Off								J Abrahams-Manager: Projects
3	Repair of Fire damaged Houses	Repair of Fire damaged Houses		Capital Budget	R 1,100,000.00	Human Settlement	3 Months	July 2025	July 2025	August 2025	August 2025	August 2025	September 2025		P. Mditshwa
4	IRDP Houses	IRDP Houses		Capital Budget	R 337,000.00	Human Settlement		July 2025	July 2025	August 2025	August 2025	August 2025	September 2025		P. Mditshwa

NO.	NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPAL AREA / WARD	BUDGET ALLOCATION / SOURCE	ESTIMATED BUDGET VALUE	SOURCE OF FUNDING	ESTIMATED CONTRACT DURATION	ENVISAGED DATE OF BID SPECIFICATION COMMITTEE	ENVISAGED DATE OF ADVERT	ENVISAGED CLOSING DATE OF ADVERT	ENVISAGED DATE OF BID EVALUATION COMMITTEE	ENVISAGED DATE OF BID ADJUDICATION COMMITTEE	ENVISAGED DATE OF ISSUANCE OF AN OFFICIAL ORDER	COMMENTS	RESPONSIBLE OFFICE / END USER
5	Panel for Hiring of Yellow Fleet	Panel for Hiring of Yellow Fleet		Operational Budget		Community Services	3 Years	July 2025	July 2025	August 2025	September 2025	September 2025	October 2025		V. Ruiters
DIRECTORATE: ELECTRICAL SERVICES															
1	20MVA 22/11 kV Upgrading of Main Substation	20MVA 22/11 kV Upgrading of Main Substation		Capital Budget	R 9,000,000.00	National Government - INEP	3 Years	Apr-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		DIRECTOR INFRA
2	Professional Services Tender	(Consulting Engineers)		Capital Budget		Government - INEP /OWN	3 Years	Apr-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		DIRECTOR INFRA
3	Contract for supply, installation & Maintenance of high mast and street lights	Supply, install and maintain high masts and street lights		CAPITAL BUDGET		MIG	3 Years	Apr-25	May-25	Jun-25	Jun-25	Jun-25	Sep-25		DIRECTOR INFRA/PMU MANAGER
4	Of New Digital VHF Repeater System Including Two Way Radio's for a	VHF Repeater System Including Two Way Radio's for a Period of 3 Years		Operating Budget		generated funds - CRR	3 Years	May-25	Jun-25	Jun-25	Jun-25	Jun-25	Jul-25		DIRECTOR INFRA
5	Electrical Maintenance Contract	Maintenance of Electrical Infrastructure		Operating Budget		generated funds - CRR	3 Years	May-25	Jun-25	Jun-25	Jun-25	Jun-25	Jul-25		DIRECTOR INFRA
6	Supply and delivery of electrical products for period of 3 years	Supply and delivery of electrical products for period of 3 years		Operating Budget		generated funds - CRR	3 Years	Apr-25	Apr-25	Apr-25	Apr-25	Apr-25	Apr-25		SCM MANAGER/STORES
DIRECTORATE: FINANCIAL SERVICES															
1	Procurement of travel and accomodation agency services for a	Procurement of travel and accomodation agency services for a period of three (3) years		Operating Budget			3 Years	August 2025	August 2025	September 2025	October 2025	October 2025	November 2025		B. Damon
2	Supply printing and mailing of accounts for 3 year period	Supply printing and mailing of accounts for 3 year period		Operating Budget			3 Years	October 2025	October 2025	November 2025	December 2025	January 2025	February 2025		S. Anthonic
DIRECTORATE: CORPORATE SERVICES															
1	Supply and delivery of ICT Hardware and Software	Supply and delivery of computer equipment		Internally generated funds - CRR	R 230,000.00	Internally generated funds - CRR	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026	All specifications for the three items will be combined into one bid document	Manager ICT
2		ICT Hardware and licences		Operating Budget	R 1,101,400.00	Internally generated funds - CRR	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026		Manager ICT
3		Supply, Delivery and Installation of various size UPS for the various offices		Capital Budget	R 228,000.00	internally generated funds - CRR	Once off	January 2026	January 2026	February 2026	February 2026	March 2026	March 2026		Manager ICT

Annexure G

2025/26 MTREF Budget Policy Amendments



2025/26 MTREF BUDGET POLICIES

31 March 2025



INTRODUCTION

Regulation 7 of the **Municipal Budget and Reporting Regulations (MBRR)** prescribes the set of policies that must be adopted **together with the annual budget**. These policies:

- Are **prescribed** under the Municipal Finance Management Act (**MFMA**), the Municipal Systems Act (**MSA**), and the Municipal Property Rates Act (**MPRA**).
- Represent the **policy framework and assumptions** upon which the **budget** is built.
- Serve as **Council's directives for the implementation** and administration of the approved budget.
- Must be **subject to public participation** in terms of section 15 of the MFMA and Chapter 4 of the MSA, ensuring **transparency, accountability and community engagement** in municipal financial planning.



INTRODUCTION

● For the purposes of this workshop, only the core revenue-related policies (highlighted in yellow) will be presented and scrutinized in detail.

However, if any of the remaining policies warrant further discussion, they may be added accordingly.

- ❖ It is important to note that a Provincial Treasury-funded tariff modelling project is currently in progress. The outcomes and results of this project will be workshopped with Council by the appointed service provider.
- ❖ The potential impact on budget assumptions and the broader community will be assessed. If required, a phased-in approach to implementation may be considered to ensure affordability, compliance, and sustainability.



MBRR – REGULATION 7 – BUDGET POLICIES

1. TARIFF POLICY

Required in terms of section 74 of the Municipal Systems Act.

- Governs how tariffs for services are calculated and applied.

2. PROPERTY RATES POLICY

Required in terms of section 3 of the Municipal Property Rates Act (MPRA).

- Sets out how property rates are levied and who qualifies for impermissible, rebates, exemptions, etc.

3. CREDIT CONTROL AND DEBT COLLECTION POLICY

Required in terms of section 96 of the Municipal Systems Act.

- Guides revenue collection processes, enforcement, and customer responsibilities

Under this policy requirement we will also cover the **BAD DEBT WRITE-OFF POLICY**



MBRR – REGULATION 7

4. INDIGENT MANAGEMENT POLICY

Linked to the Credit Control Policy and required to align with national indigent guidelines.

- ▶ Ensures access to basic services for qualifying low-income households.

5. CASH MANAGEMENT AND INVESTMENT POLICY

Required in terms of section 13(2) of the MFMA.

- ▶ Regulates how surplus cash is managed and invested securely.

6. FUNDING AND RESERVES POLICY

- ▶ Regulates use and replenishment of reserves and sustainable budgeting.

7. BORROWING POLICY

Required in terms of section 17(3)(g) of the MFMA.

- ▶ Sets out when and how the municipality may borrow funds.



MBRR – REGULATION 7

8. BUDGET POLICY

Not explicitly named in legislation but required under MBRR.

- Sets the framework for preparing, adopting, and managing the municipal budget.
- Sets out procedures for urgent or emergency expenditure not anticipated in the budget; and
- Adjustment Budgets

9. LONG-TERM FINANCIAL PLANNING POLICY

- Guides sustainability planning and forecasts beyond the medium term.

10. VIREMENT POLICY

- Governs adjustments/transfers between budget votes during the year but within a specific function



MBRR – REGULATION 7

11. WATER DISTRIBUTION LOSSES POLICY

12. ELECTRICITY DISTRIBUTION LOSSES POLICY

- Policies that deals with losses and to promote conservation & efficiency

13. SUPPLY CHAIN MANAGEMENT (SCM) POLICY

Required in terms of section 111 of the MFMA.

- Regulates procurement of goods and services in a fair, equitable, and transparent manner
- Includes policies that deals with infrastructure procurement, disposal of assets & the PPR



1. TARIFF POLICY

- No new amendments were made to the Tariff Policy for 2025/26, except for alignment with MFMA Circular 124 and the inclusion of the flat-rate for water.
- The Tariff By-Law, Tariff Policy, and Tariff Listing will be aligned as part of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) – Financial viability and fairness are central to tariff setting.
- The impact of the Tariff Modelling Project is not yet known and will be communicated to Council in due course once the results are available
- A key discussion point is how to address the Electricity Lifeline Tariff, especially in light of: Auxiliary charges, and the impact of seasonal (high-season winter) tariffs, particularly in July and August.



2. MUNICIPAL PROPERTY RATES POLICY

PROPERTY CATEGORIES & RATING

- Residential (base rate), Business, Industrial, Mining, Agricultural, etc.
- Differentiated by use, permitted use or combination.
- Municipal valuer assigns category per MPRA Section 9 – With the municipality assigning category as per “USE” and where more than 1 use - BWM use Multi-Purpose with the valuer valuing the apportionment. (The practice since 1 July 2017 as in terms of Amended MPRA 2004 in 2014)
- Multi-purpose property apportioned and rated accordingly.

DIFFERENTIAL RATES APPLICABLE (BASED ON USE)	RATIO IN RELATION TO THE BASE TARIFF
Residential Properties	1:1
Vacant Land: Residential	1:1.2
Vacant Land: Business & Commercial	1:1.2
Agricultural Properties	1:0.09
Businesses and Commercial Properties	1:2
Business: Guest Houses / Accommodation Establishment	1:2
Industrial Properties	1:2
Mining Properties	1:2
Public Service Infrastructure	1:0
Public Service Properties/Organs of state	1:2
Public Benefit Organisations (Incl. Old Age Homes)	1:0.25
Public Benefit Organisations - Place of Worship	1:0
Municipal Properties	1:0
Protected Areas / Nature Reserves	1:0



2. MUNICIPAL PROPERTY RATES POLICY

EXEMPTIONS & REBATES

- Exemptions: Properties: PSI, Municipal use
- Impermissible: First R15000 (residential), Nature Reserves & POW
- Pensioner Rebates: (meet the criteria of pensioner or be medically unfit)
 - R2 315 and under 30%
 - R2 316 to R6 000 20%
 - R6 001 to R12 000 10%To be reviewed May each year.
- No rebate on agricultural properties (discount applied in rate).
- Poverty Alleviation – R100 000 rebate for all residential properties valued below R190 000



2. MUNICIPAL PROPERTY RATES POLICY

DEFINITIONS

"Accommodation Establishment" means a property, or portion of a property, used for the provision of overnight or short-term accommodation to paying guests, including but not limited to guesthouses, bed-and-breakfasts (B&Bs), lodges, self-catering units, boutique hotels, and AirBnB-type rentals.

An accommodation establishment is deemed to exist if:

- It accommodates more than two paying guests at any given time, and
- It is advertised, listed, or promoted through any platform or signage as a place of accommodation (including online platforms such as Lekker Slaap, booking.com, etc.).



3. CREDIT CONTROL & DEBT COLLECTION POLICY

DEBT RECOVERY & CREDIT CONTROL

- Auxiliaries to be implemented

7.6.2 Where consumers using prepaid meters are in arrears, in respect of other services rendered by the municipality, the municipality can allocate any percent collectable of any future prepaid purchases to amounts in arrears, until such time as the arrears have been brought up to date.



3. CREDIT CONTROL & DEBT COLLECTION POLICY

DEBT RECOVERY & CREDIT CONTROL

Council may only make decisions related to **Credit Control** and the **Write-Off of debt** in accordance with the provisions of the **approved Credit Control and Debt Collection Policy** (Incl. payment arrangements).

If Council wishes to **deviate from the policy**, the policy must first be **formally amended** to accommodate the resolution. Such a resolution must comply with the provisions of the **Municipal Systems Act (MSA)**, the **Constitution**, and the **Credit Control By-Law**.

⚠ Any action taken outside the framework of these governing documents may be deemed **irregular**, could be subject to investigation as a **Material Irregularity (MI)**, and the resulting financial loss may be **recovered from the responsible parties**. Import to avoid leaving a policy open to discretion.



CREDIT CONTROL & DEBT COLLECTION POLICY

INDIGENT CUSTOMERS

DEBT	PAYMENT OF ARREARS
R1000 – R 2500	5% of outstanding debt plus the cost of credit control. The balance over maximum period 18 months.
R2501 – R5000	5% of the first outstanding R2500 3% over R2500 plus the cost of credit control actions. The balance of the outstanding amount over maximum period of 24 months.
R5001 and above	5% of the first outstanding R2500 3% above R2500 plus the cost of credit control actions. The balance of this outstanding amount over a maximum period of 36 months.