



# BEAUFORT WEST MUNICIPALITY



## 2<sup>nd</sup> ADJUSTMENTS BUDGET

2024/2025

MAY 2025

SIRKULASIE		OPDRAG

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## **Foreword – Adjustments Budget**

### **LEGISLATIVE REQUIREMENT**

Section 28 of the Municipal Finance Management Act (No 56 of 2003) states the following:

#### **“28. Municipal Adjustments Budgets**

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
  - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
  - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
  - (c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
  - (d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
  - (e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
  - (f) May correct any errors in the annual budget; and
  - (g) May provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within prescribed limitations as to timing and frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by-
  - (a) An explanation how the adjustments budget affects the annual budget;
  - (b) A motivation of any material changes to the annual budget;
  - (c) An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
  - (d) Any supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.”

The May 2025 revised budget are tabled in terms of section 28, 2(b) of the Municipal Finance Management Act.

## EXECUTIVE SUMMARY

This Adjustments Budget is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this 2<sup>nd</sup> Adjustments Budget are amongst other, to support the revision of the capital budget and service delivery performance capacity due to the adjustments made in the allocations gazetted in terms of the Division of Revenue Act, 2024, (Act No. 24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act, 2024 (Act No. 44 of 2024) (DoRAA) to Beaufort West municipality in the 2024/25 fiscal year. The municipality also received R 20,000 from the Central Karoo District Municipality to support Local Safety Forums. This Adjustments Budget may also necessitate changes to the Service Delivery and Budget Implementation Plan (SDBIP), that will be amended accordingly where appropriate.

The table below provides an overview of the of the adjustments that was made to the February 2025 approved budget.

Item	Original Approved Budget 2024/25	Prior Adjusted Budget - February 2025	Adjusted Budget May 2024/25	Adjusted Budget 2025/26	Adjusted Budget 2026/27
Total Revenue (excluding capital transfers and contributions)	499,429	496,721	479,142	509,931	543,938
Total Expenditure	449,398	494,123	468,084	491,080	522,632
Surplus/(Deficit)	50,031	2,599	11,058	18,851	21,306
Transfers and subsidies - capital (monetary allocations)	26,171	27,864	29,645	19,081	21,377
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–
Surplus/ (Deficit) for the year	76,202	30,463	40,704	37,932	42,683

The adjusted total revenue budget (excluding capital transfers and contributions) approved by council in February 2025 amounted to R 496,721 million. During the May adjustments budget process the revenue excluding capital transfers and contributions budget were adjusted downwards by R 17,579 million from R 496,721 million to R 479,142 million.

The total expenditure budget were decreased by R 26,038 million, from R 494,123 million to R 468,084 million, resulting in an operating surplus of R 11,058 million.

Transfers and subsidies capital increased by R 1,781 million from R 27,864 million to R 29,645 million. When taking into account the transfers and contributions recognised capital, the surplus (deficit) for the year 2024/25 budget year are projected at R 40,704 million.

### Revenue Budget Adjustments:

The total revenue budget (excluding capital transfers and contributions) were adjusted downwards by R 17,579 million, from R 496,721 million to R 479,142 million.

Service charges were adjusted downwards to exclude internal charges.

The following grants were amended in the Division of Revenue Amendment Act, 2024 (Act No. 44 of 2024) (DoRAA):

Department	Grant	2024/2025 Main allocation	Adjustments - Correction of Errors - Gazette No. 51233	Adjustments - Stopping and reallocation	2024/25 Adjusted allocation
Department of Mineral Resources and Energy	Integrated National Electrification Programme Grant (INEP)	7,310,000	-	327,000	6,983,000
Cooperative Governance	Municipal Infrastructure Grant (MIG) - PMU	782,150	- 12,000	12,000	782,150
Cooperative Governance	Municipal Infrastructure Grant (MIG) - Capital	14,860,850	-	1,988,000	16,848,850

These amendments will affect both Transfer and subsidies – Operational and Transfers and subsidies - capital (monetary allocations) on the revenue budget as well as the funding received from the Central Karoo District Municipality.

Refer to Supporting Table SB7 Adjustments Budget - transfers and grant receipts and Supporting as well as Table SB8 Adjustments Budget - expenditure on transfers and grant programme for the adjustments that was made to each operating and capital grant.

### Operating Expenditure Budget Adjustments:

The total expenditure budget were adjusted downwards by R 26,038 million, from R 494,123 million to R 468,084 million.

The adjustments relate to provision being made for the expenditure project of R 20,000 funding received from the Central Karoo District Municipality, accounting for the reversal of debt impairment and the exclusion of internal charges.

## Capital Budget Adjustments:

The adjusted capital budget approved by council in February 2025 amounted to R 30,313 million for the 2024/25 budget year. The municipality received additional funding from the Department Cooperative Governance (Municipal Infrastructure Grant (MIG)) and the original allocation received from the Department of Mineral Resources and Energy (Integrated National Electrification Programme Grant (INEP)) were reduced as published in the government gazette no. 52381 dated 25 March 2025.

The approved adjusted capital of February 2025 amounting to R 30,313 million will increase by R 1,444 million to R 31,757 due to these adjustments. The adjusted 2024/25 capital budget will be spend on the following functional areas over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF):

Functional Area	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>	500	781	-	-	-	-	-	-	781	-	-
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	781	-	-	-	-	-	-	781	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	5,971	7,828	-	-	-	1,303	-	1,303	9,131	1,980	870
Community and social services	1,304	1,409	-	-	-	132	-	132	1,541	810	870
Sport and recreation	4,666	6,419	-	-	-	1,171	-	1,171	7,580	1,171	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	-	300	-	-	-	426	-	426	726	11,602	9,004
Planning and development	-	300	-	-	-	-	-	-	300	-	-
Road transport	-	-	-	-	-	426	-	426	426	11,602	9,004
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	19,104	21,404	-	-	-	(284)	-	(284)	21,119	3,210	10,599
Energy sources	6,480	7,123	-	-	-	(284)	-	(284)	6,838	3,210	7,893
Water management	2,174	3,348	-	-	-	-	-	-	3,348	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	2,706
Waste management	10,451	10,933	-	-	-	-	-	-	10,933	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>25,575</b>	<b>30,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>	<b>-</b>	<b>1,444</b>	<b>31,757</b>	<b>16,792</b>	<b>20,473</b>

The adjusted capital budget will be funded as follows:

Funding	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Funded by:</b>											
National Government	19,279	19,360	-	-	-	1,444	-	1,444	20,805	16,592	20,362
Provincial Government	3,478	4,974	-	-	-	-	-	-	4,974	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>22,757</b>	<b>24,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>	<b>-</b>	<b>1,444</b>	<b>25,779</b>	<b>16,592</b>	<b>20,362</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>2,818</b>	<b>5,979</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,979</b>	<b>200</b>	<b>111</b>
<b>Total Capital Funding</b>	<b>25,575</b>	<b>30,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>	<b>-</b>	<b>1,444</b>	<b>31,757</b>	<b>16,792</b>	<b>20,473</b>

An amended MIG DPIP / budget was tabled and approved by council on the 29<sup>th</sup> of April 2025 in order to make adjustments to the MIG funded projects over the 20224/25 MTREF due to the additional funds received.

An adjustment was also made to the 20MVA 22/11 kV Upgrading of Main Substation capital project due to the reduction in INEP grant as mentioned above.

Refer to supporting document Table B5 – Adjustments Capital Expenditure Budget by vote and by funding as well as the detailed capital budget per project, **Annexure A**. The annexure outlines the total amounts that will be spend per Directorate and functional area as the adjustments that were made.

The summary by asset class can be obtained in Table SB18 a, b and e. For easy reference a summary of the 2024/25 main capital expenditure classes are listed below:

- Infrastructure Assets – R 11,652,251;
- Community Assets – R 7,855,715;
- Computer Equipment – R 631,300;
- Furniture and Office Equipment – R 254,348;
- Machinery and Equipment – R 734,783; and
- Transport Assets – R 10,628,957.



## **Recommendations**

### **It is recommended that:**

- That the Adjustments Budget (May 2025) of Beaufort West Municipality for the 2024/2025 MTREF, in terms of section 28(2) of the MFMA and as set-out in the MBRR budget schedules within this report; and
- That the amendments to Service Delivery Budget Implementation Plan (SDBIP) of Beaufort West Municipality, corresponding to the adjustments budget; and
- Any amendments to Budget Related Policies, if necessitated by the adjustments budget, be approved.



**RDL. JD. Reynolds**  
**EXECUTIVE MAYOR**

## ADJUSTMENT BUDGET TABLES

**Table B1 - Adjustments Budget Summary**

WC053 Beaufort West - Table B1 Adjustments Budget Summary - May 2025											
Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Net. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	55,152	54,712	-	-	-	-	(21)	(21)	54,691	58,438	61,944
Service charges	182,465	204,710	-	-	-	-	(17,470)	(17,470)	187,240	203,921	214,864
Investment revenue	2,221	2,650	-	-	-	-	-	-	2,650	2,915	3,207
Transfers recognised - operational	102,942	108,234	-	-	-	12	(100)	(88)	108,146	110,994	124,485
Other own revenue	156,649	126,416	-	-	-	-	-	-	126,416	133,664	139,438
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>499,429</b>	<b>496,721</b>	-	-	-	<b>12</b>	<b>(17,591)</b>	<b>(17,579)</b>	<b>479,142</b>	<b>509,931</b>	<b>543,938</b>
Employee costs	138,817	134,446	-	-	-	-	-	-	134,446	143,424	148,372
Remuneration of councillors	7,133	6,892	-	-	-	-	-	-	6,892	7,009	7,289
Depreciation & asset impairment	29,266	29,266	-	-	-	-	-	-	29,266	30,217	31,117
Finance charges	1,847	2,606	-	-	-	-	-	-	2,606	1,395	1,262
Inventory consumed and bulk purchases	130,821	138,316	-	-	-	-	-	-	138,316	148,713	164,867
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	141,513	182,596	-	-	-	-	(26,038)	(26,038)	156,558	160,323	169,724
<b>Total Expenditure</b>	<b>449,398</b>	<b>494,123</b>	-	-	-	-	<b>(26,038)</b>	<b>(26,038)</b>	<b>468,084</b>	<b>491,080</b>	<b>522,632</b>
<b>Surplus/(Deficit)</b>	<b>50,031</b>	<b>2,599</b>	-	-	-	<b>12</b>	<b>8,447</b>	<b>8,459</b>	<b>11,058</b>	<b>18,851</b>	<b>21,306</b>
Transfers and subsidies - capital (monetary allocations)	26,171	29,845	-	-	-	1,661	120	1,781	29,645	19,081	21,377
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>76,202</b>	<b>32,244</b>	-	-	-	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>76,202</b>	<b>32,244</b>	-	-	-	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>25,575</b>	<b>30,313</b>	-	-	-	<b>1,444</b>	-	<b>1,444</b>	<b>31,757</b>	<b>16,792</b>	<b>20,473</b>
Transfers recognised - capital	22,757	24,334	-	-	-	1,444	-	1,444	25,779	16,592	20,362
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2,818	5,979	-	-	-	-	-	-	5,979	200	111
<b>Total sources of capital funds</b>	<b>25,575</b>	<b>30,313</b>	-	-	-	-	-	-	<b>31,757</b>	<b>16,792</b>	<b>20,473</b>
<b>Financial position</b>											
Total current assets	202,574	89,050	-	-	-	-	8,970	8,970	98,020	116,050	134,674
Total non current assets	452,782	457,141	-	-	-	-	1,444	1,444	458,585	445,161	434,516
Total current liabilities	148,918	60,405	-	-	-	-	32,808	32,808	93,213	94,468	94,660
Total non current liabilities	86,953	141,406	-	-	-	-	(34,167)	(34,167)	107,239	72,657	37,961
Community wealth/Equity	<b>419,485</b>	<b>344,380</b>	-	-	-	-	<b>11,774</b>	<b>11,774</b>	<b>358,154</b>	<b>394,086</b>	<b>438,769</b>
<b>Cash flows</b>											
Net cash from (used) operating	62,645	26,602	-	-	-	-	9,448	9,448	36,050	33,501	39,566
Net cash from (used) investing	(25,575)	(30,313)	-	-	-	-	(1,444)	(1,444)	(31,757)	(16,792)	(20,473)
Net cash from (used) financing	(1,102)	(1,181)	-	-	-	-	-	-	-	(1,169)	(652)
<b>Cash/cash equivalents at the year end</b>	<b>55,968</b>	<b>10,951</b>	-	-	-	-	<b>8,004</b>	<b>(36,951)</b>	<b>18,955</b>	<b>34,495</b>	<b>52,937</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	55,905	-	-	-	-	-	-	(36,951)	18,955	34,495	52,937
Application of cash and investments	19,890	-	-	-	-	-	-	11,344	31,235	30,502	28,921
<b>Balance - surplus (shortfall)</b>	<b>36,016</b>	-	-	-	-	-	-	<b>(48,296)</b>	<b>(12,280)</b>	<b>3,993</b>	<b>24,016</b>
<b>Asset Management</b>											
Asset register summary (WDV)	450,257	-	-	-	-	-	-	8,756	459,013	445,589	434,944
Depreciation	29,266	-	-	-	-	-	-	-	29,266	30,217	31,117
Renewal and Upgrading of Existing Assets	13,958	-	-	-	-	-	-	3,678	17,636	13,582	12,580
Repairs and Maintenance	9,133	-	-	-	-	-	-	-	9,133	-	-

**Table B2 - Adjustments Budget Financial Performance (Functional Classification)**

WC053 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) - May 2025												
Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		133,492	206,512	-	-	-	-	119	119	206,632	209,159	213,717
Executive and council		18,170	18,210	-	-	-	-	-	-	18,210	16,947	15,652
Finance and administration		115,323	188,052	-	-	-	-	119	119	188,172	192,212	198,065
Internal audit		-	250	-	-	-	-	-	-	250	-	0
<b>Community and public safety</b>		91,729	38,649	-	-	-	-	1,378	1,378	40,027	41,969	52,097
Community and social services		9,820	10,121	-	-	-	-	32	32	10,152	9,547	9,880
Sport and recreation		5,612	6,551	-	-	-	-	1,346	1,346	7,897	1,606	276
Public safety		74,770	21,887	-	-	-	-	-	-	21,887	23,022	24,209
Housing		1,527	90	-	-	-	-	-	-	90	7,794	17,732
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1,411	1,845	-	-	-	-	602	602	2,447	14,214	12,449
Planning and development		1,411	1,845	-	-	-	-	112	112	1,957	961	1,022
Road transport		-	-	-	-	-	-	490	490	490	13,253	11,427
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		298,968	277,580	-	-	-	-	(17,897)	(17,897)	259,683	263,870	287,053
Energy sources		162,652	161,136	-	-	-	-	(16,577)	(16,577)	144,559	157,116	170,284
Water management		54,182	40,963	-	-	-	-	(560)	(560)	40,403	35,958	39,281
Waste water management		43,353	40,717	-	-	-	-	(460)	(460)	40,257	43,662	47,335
Waste management		38,581	34,764	-	-	-	-	(300)	(300)	34,464	26,935	30,153
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	525,600	524,586	-	-	-	-	(15,798)	(15,798)	508,788	529,013	565,315
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		108,415	121,842	-	-	-	-	(4,908)	(4,908)	116,934	114,469	114,579
Executive and council		22,910	25,741	-	-	-	-	-	-	25,741	25,277	25,994
Finance and administration		84,056	94,476	-	-	-	-	(4,908)	(4,908)	89,568	87,785	87,142
Internal audit		1,449	1,626	-	-	-	-	-	-	1,626	1,407	1,443
<b>Community and public safety</b>		102,144	97,600	-	-	-	-	8,640	8,640	106,240	119,019	140,327
Community and social services		13,163	11,836	-	-	-	-	-	-	11,836	13,478	13,648
Sport and recreation		9,527	9,299	-	-	-	-	-	-	9,299	10,051	10,111
Public safety		76,519	75,094	-	-	-	-	8,640	8,640	83,734	86,091	97,402
Housing		2,936	1,371	-	-	-	-	-	-	1,371	9,400	19,166
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		31,656	32,917	-	-	-	-	12	12	32,929	32,956	33,803
Planning and development		9,850	10,179	-	-	-	-	12	12	10,191	10,269	10,472
Road transport		21,807	22,738	-	-	-	-	-	-	22,738	22,687	23,331
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		207,183	241,763	-	-	-	-	(29,782)	(29,782)	211,981	224,637	233,924
Energy sources		135,228	153,204	-	-	-	-	(14,505)	(14,505)	138,699	151,915	163,833
Water management		37,062	41,243	-	-	-	-	(2,377)	(2,377)	38,866	37,774	36,687
Waste water management		16,697	23,308	-	-	-	-	(6,756)	(6,756)	16,552	18,965	15,888
Waste management		18,196	24,007	-	-	-	-	(6,144)	(6,144)	17,863	17,983	17,516
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	449,398	494,123	-	-	-	-	(26,038)	(26,038)	468,084	491,080	522,633
<b>Surplus/ (Deficit) for the year</b>		76,202	30,463	-	-	-	-	10,240	10,240	40,704	37,932	42,683

**Table B3 - Adjustments Budget Financial Performance (Revenue and Expenditure by Municipal Vote)**

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - May 2025												
Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		9,073	9,799	-	-	-	-	-	-	9,799	8,647	7,867
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		262,795	246,762	-	-	-	-	(16,995)	(16,995)	229,767	252,361	270,924
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,144	20,258	-	-	-	-	(120)	(120)	20,138	16,531	16,106
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		102,362	172,739	-	-	-	-	119	119	172,859	180,578	187,932
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		132,225	75,027	-	-	-	-	1,198	1,198	76,225	70,896	82,487
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	525,600	524,586	-	-	-	-	(15,798)	(15,798)	508,788	529,013	565,315
<b>Expenditure by Vote</b>	1											
Vote 1 - MUNICIPAL MANAGER		7,544	7,632	-	-	-	-	-	-	7,632	8,069	8,348
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		230,051	260,818	-	-	-	-	(23,626)	(23,626)	237,192	249,522	260,242
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		49,555	51,429	-	-	-	-	(11)	(11)	51,419	52,500	53,757
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		48,007	57,849	-	-	-	-	(4,597)	(4,597)	53,252	50,837	49,404
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		114,241	116,394	-	-	-	-	2,196	2,196	118,590	130,162	150,882
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	0
<b>Total Expenditure by Vote</b>	2	449,398	494,123	-	-	-	-	(26,038)	(26,038)	468,084	491,080	522,633
<b>Surplus/ (Deficit) for the year</b>	2	76,202	30,463	-	-	-	-	10,240	10,240	40,704	37,932	42,683

**Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)**

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	120,473	140,321	-	-	-	-	(16,250)	(16,250)	124,071	138,662	145,077
Service charges - Water	2	20,853	29,865	-	-	-	-	(460)	(460)	29,405	29,009	30,821
Service charges - Waste Water Management	2	24,740	22,104	-	-	-	-	(460)	(460)	21,644	22,939	24,316
Service charges - Waste Management	2	16,399	12,420	-	-	-	-	(300)	(300)	12,120	13,310	14,650
Sale of Goods and Rendering of Services		942	942	-	-	-	-	-	-	942	1,017	1,095
Agency services		1,766	1,601	-	-	-	-	-	-	1,601	1,697	1,799
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		11,992	10,222	-	-	-	-	-	-	10,222	12,711	13,474
Interest earned from Current and Non Current Assets		2,221	2,650	-	-	-	-	-	-	2,650	2,915	3,207
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,022	1,801	-	-	-	-	-	-	1,801	1,981	2,179
Licence and permits		316	248	-	-	-	-	-	-	248	273	300
Operational Revenue		1,351	1,764	-	-	-	-	-	-	1,764	1,859	1,961
<b>Non-Exchange Revenue</b>												
Property rates	2	55,152	54,712	-	-	-	-	(21)	(21)	54,691	58,438	61,944
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		73,189	79,486	-	-	-	-	-	-	79,486	83,479	87,679
Licences or permits		203	188	-	-	-	-	-	-	188	208	218
Transfer and subsidies - Operational		102,942	108,234	-	-	-	12	(100)	(88)	108,146	110,994	124,485
Interest		3,449	3,449	-	-	-	-	-	-	3,449	3,655	3,875
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		35,832	1,128	-	-	-	-	-	-	1,128	1,196	1,271
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		25,587	25,587	-	-	-	-	-	-	25,587	25,587	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>499,429</b>	<b>496,721</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>(17,591)</b>	<b>(17,579)</b>	<b>479,142</b>	<b>509,931</b>	<b>543,938</b>
<b>Expenditure By Type</b>												
Employee related costs		138,817	134,446	-	-	-	-	-	-	134,446	143,424	148,372
Remuneration of councillors		7,133	6,892	-	-	-	-	-	-	6,892	7,009	7,289
Bulk purchases - electricity		105,318	108,170	-	-	-	-	-	-	108,170	121,908	136,427
Inventory consumed		25,503	30,146	-	-	-	-	-	-	30,146	26,805	28,440
Debt impairment		75,382	31,250	-	-	-	-	(8,579)	(8,579)	22,671	84,320	84,350
Depreciation and amortisation		29,266	29,266	-	-	-	-	-	-	29,266	30,217	31,117
Interest		1,847	2,606	-	-	-	-	-	-	2,606	1,395	1,262
Contracted services		27,528	34,022	-	-	-	-	3	3	34,025	35,230	47,180
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	60,660	-	-	-	-	-	-	60,660	-	-
Operational costs		38,604	56,664	-	-	-	-	(17,462)	(17,462)	39,202	40,772	38,194
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>449,398</b>	<b>494,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,938)</b>	<b>(26,938)</b>	<b>468,084</b>	<b>491,080</b>	<b>522,632</b>
<b>Surplus/(Deficit)</b>		<b>50,031</b>	<b>2,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>8,447</b>	<b>8,459</b>	<b>11,058</b>	<b>18,851</b>	<b>21,306</b>
Transfers and subsidies - capital (monetary allocations)		26,171	27,864	-	-	-	1,661	120	1,781	29,645	19,081	21,377
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>76,202</b>	<b>30,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>76,202</b>	<b>30,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>76,202</b>	<b>30,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>76,202</b>	<b>30,463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,673</b>	<b>8,567</b>	<b>10,240</b>	<b>40,704</b>	<b>37,932</b>	<b>42,683</b>

**Table B5 – Adjustments Capital Expenditure Budget by Vote**

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,480	6,741	-	-	-	142	-	142	6,882	14,812	19,603
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		4,666	5,463	-	-	-	1,303	-	1,303	6,765	1,980	870
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	11,146	12,203	-	-	-	1,444	-	1,444	13,648	16,792	20,473
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		2,174	4,030	-	-	-	-	-	-	4,030	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,804	2,040	-	-	-	-	-	-	2,040	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	150	-	-	-	-	-	-	150	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,451	11,890	-	-	-	-	-	-	11,890	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		14,429	18,110	-	-	-	-	-	-	18,110	-	-
<b>Total Capital Expenditure - Vote</b>		25,575	30,313	-	-	-	1,444	-	1,444	31,757	16,792	20,473
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		500	781	-	-	-	-	-	-	781	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		500	781	-	-	-	-	-	-	781	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		5,971	7,828	-	-	-	1,303	-	1,303	9,131	1,980	870
Community and social services		1,304	1,409	-	-	-	132	-	132	1,541	810	870
Sport and recreation		4,666	6,419	-	-	-	1,171	-	1,171	7,590	1,171	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	300	-	-	-	426	-	426	726	11,602	9,004
Planning and development		-	300	-	-	-	-	-	-	300	-	-
Road transport		-	-	-	-	-	426	-	426	426	11,602	9,004
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		19,104	21,404	-	-	-	(284)	-	(284)	21,119	3,210	10,599
Energy sources		6,480	7,123	-	-	-	(284)	-	(284)	6,838	3,210	7,893
Water management		2,174	3,348	-	-	-	-	-	-	3,348	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	2,706
Waste management		10,451	10,933	-	-	-	-	-	-	10,933	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	25,575	30,313	-	-	-	1,444	-	1,444	31,757	16,792	20,473
<b>Funded by:</b>												
National Government		19,279	19,360	-	-	-	1,444	-	1,444	20,805	16,592	20,362
Provincial Government		3,478	4,974	-	-	-	-	-	-	4,974	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital / monetary allocations / (Nat / Prov / Depar / Agencies, Households, Non-profit / Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	22,757	24,334	-	-	-	1,444	-	1,444	25,779	16,592	20,362
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		2,818	5,979	-	-	-	-	-	-	5,979	200	111
<b>Total Capital Funding</b>		25,575	30,313	-	-	-	1,444	-	1,444	31,757	16,792	20,473



**Table B6 – Adjustments Budget Financial Position**

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		55,906	10,951	-	-	-	-	8,004	8,004	18,955	34,495	52,937
Trade and other receivables from exchange transactions	1	14,932	10,210	-	-	-	-	10,376	10,376	20,586	23,058	29,730
Receivables from non-exchange transactions	1	62,436	38,126	-	-	-	-	(9,410)	(9,410)	28,716	28,734	22,444
Current portion of non-current receivables	2	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
<b>Total current assets</b>		<b>202,574</b>	<b>89,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,970</b>	<b>8,970</b>	<b>98,020</b>	<b>116,050</b>	<b>134,874</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		5,739	5,636	-	-	-	-	-	-	5,636	5,412	5,187
Property, plant and equipment	3	439,474	447,240	-	-	-	-	1,444	1,444	448,584	435,494	425,084
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	-	-	-	-	-	-	1,353	1,343	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		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>452,782</b>	<b>457,141</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>	<b>1,444</b>	<b>458,585</b>	<b>445,161</b>	<b>434,518</b>
<b>TOTAL ASSETS</b>		<b>655,357</b>	<b>546,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,415</b>	<b>10,415</b>	<b>556,606</b>	<b>561,211</b>	<b>569,390</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		1,084	1,169	-	-	-	-	-	-	1,169	652	708
Consumer deposits		2,490	2,682	-	-	-	-	-	-	2,682	2,682	2,682
Trade and other payables from exchange transactions		83,552	27,364	-	-	-	-	33,437	33,437	60,800	62,347	62,262
Trade and other payables from non-exchange transactions	1	-	0	-	-	-	-	-	-	0	0	0
Provisions		15,136	17,305	-	-	-	-	1,779	1,779	19,084	19,265	19,452
VAT		46,655	10,106	-	-	-	-	(629)	(629)	9,477	9,522	9,555
Other current liabilities		-	1,779	-	-	-	-	(1,779)	(1,779)	-	-	-
<b>Total current liabilities</b>		<b>148,918</b>	<b>60,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,808</b>	<b>32,808</b>	<b>93,213</b>	<b>94,468</b>	<b>94,660</b>
<b>Non current liabilities</b>												
Borrowing	1	2,558	2,573	-	-	-	-	-	-	2,573	1,921	1,213
Provisions	1	22,735	26,808	-	-	-	-	-	-	26,808	27,859	28,766
Long term portion of trade payables		36,085	83,245	-	-	-	-	(34,167)	(34,167)	49,078	14,097	(20,798)
Other non-current liabilities		25,575	28,780	-	-	-	-	-	-	28,780	28,780	28,780
<b>Total non current liabilities</b>		<b>86,953</b>	<b>141,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,167)</b>	<b>(34,167)</b>	<b>107,239</b>	<b>72,657</b>	<b>37,961</b>
<b>TOTAL LIABILITIES</b>		<b>235,872</b>	<b>201,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,359)</b>	<b>(1,359)</b>	<b>200,452</b>	<b>167,125</b>	<b>132,621</b>
<b>NET ASSETS</b>	2	<b>419,485</b>	<b>344,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,774</b>	<b>11,774</b>	<b>356,154</b>	<b>394,086</b>	<b>436,769</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		415,381	340,275	-	-	-	-	11,774	11,774	352,049	389,981	432,665
Funds and Reserves		4,104	4,104	-	-	-	-	-	-	4,104	4,104	4,104
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>419,485</b>	<b>344,380</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,774</b>	<b>11,774</b>	<b>356,154</b>	<b>394,086</b>	<b>436,769</b>

**Table B7 – Adjustments Budget Cash Flows**

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - May 2025											
Description	Ref	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		52,741	51,181	-	-	-	-	(18)	(18)	51,163	55,884
Service charges		210,414	197,402	-	-	-	-	(15,229)	(15,229)	182,173	200,383
Other revenue		17,912	21,176	-	-	-	-	67,859	67,859	89,035	93,278
Transfers and Subsidies - Operational	1	102,942	106,490	-	-	-	-	39	39	106,529	110,994
Transfers and Subsidies - Capital	1	26,171	27,871	-	-	-	-	1,654	1,654	29,525	19,081
Interest		2,221	2,650	-	-	-	-	-	-	2,650	2,915
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(347,909)	(377,563)	-	-	-	-	(44,857)	(44,857)	(422,420)	(447,638)
Finance charges		(1,847)	(2,606)	-	-	-	-	-	-	(2,606)	(1,395)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>62,645</b>	<b>26,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,448</b>	<b>9,448</b>	<b>36,050</b>	<b>33,501</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(25,575)	(30,313)	-	-	-	-	(1,444)	(1,444)	(31,757)	(16,792)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(25,575)</b>	<b>(30,313)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,444)</b>	<b>(1,444)</b>	<b>(31,757)</b>	<b>(16,792)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(1,102)	(1,181)	-	-	-	-	-	-	(1,181)	(1,189)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,102)</b>	<b>(1,181)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,181)</b>	<b>(1,189)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>35,968</b>	<b>(4,893)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,004</b>	<b>8,004</b>	<b>3,111</b>	<b>15,540</b>
Cash/cash equivalents at the year begin:	2	19,938	15,844	-	-	-	-	-	(4,034)	15,844	18,955
Cash/cash equivalents at the year end:	2	55,906	10,951	-	-	-	-	8,004	3,910	18,955	34,495



**Table B8 – Adjustments Cash Backed Reserves / Accumulated Surplus Reconciliation**

WC053 Beaufort West - Table B8 Cash backed reserves/accumulated surplus reconciliation - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Cash and Investments available</b>												
Cash/cash equivalents at the year end	1	55,906	10,951	-	-	-	-	8,004	8,004	18,955	34,495	52,937
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		55,906	10,951	-	-	-	-	8,004	8,004	18,955	34,495	52,937
<b>Applications of cash and Investments</b>												
Unspent conditional transfers	1	0	0	-	-	-	-	-	-	0	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(7,495)	(4,655)	-	-	-	-	(629)	(629)	(5,283)	(5,239)	(5,205)
Other working capital requirements	2	9,725	(9,707)	-	-	-	-	23,037	23,037	13,329	12,371	10,569
Other provisions		13,556	17,305	-	-	-	-	1,779	1,779	19,084	19,265	19,452
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	-	-	-	-	24,188	24,188	31,235	30,502	28,921
Surplus(shortfall)		36,016	3,904	-	-	-	-	(16,184)	(16,184)	(12,280)	3,993	24,016

# ADJUSTMENTS BUDGET SUPPORTING DOCUMENTATION

## Expenditure on allocations and grant programmes

### Supporting Table SB7 Adjustments Budget - transfers and grant receipts

WC053 Beaufort West - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - May 2025										
Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		92,857	92,752	–	12	–	12	92,764	95,528	96,036
Local Government Equitable Share		88,849	88,849	–	–	–	–	88,849	92,718	96,074
Municipal Infrastructure Grant (MIG)	3	782	770	–	12	–	12	782	810	862
Local Government Financial Management Grant (FMG)		2,000	1,907	–	–	–	–	1,907	2,000	2,100
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,226	–	–	–	–	1,226	–	–
Other transfers and grants [insert description]							–	–		
Provincial Government:		9,413	12,152	–	–	–	–	12,152	15,466	25,449
Provincial Treasury: Western Cape Financial Management Capacity Building Grant		600	2,725	–	–	–	–	2,725	–	–
Provincial Treasury: Western Cape Municipal Financial Recovery Services Grant			310	–	–	–	–	310	–	–
Department of Infrastructure: Title Deeds Restoration Grant		90	90	–	–	–	–	90	157	–
Department of Infrastructure: Human Settlements Development Grant (Beneficiaries)		1,437	–	–	–	–	–	–	7,637	17,732
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		7,060	7,060	–	–	–	–	7,060	7,296	7,491
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		226	226	–	–	–	–	226	226	226
Department of Local Government: Tusong Service Centres Grant (Sustainability: Operational Support Grant)		–	–	–	–	–	–	–	150	–
Department of Local Government: Western Cape Municipal Interventions Grant	4	–	1,741	–	–	–	–	1,741	–	–
Other transfers and grants [insert description]	5						–	–		
District Municipality:		–	350	–	–	20	20	370	–	–
Central Karoo District Municipality		–	350	–	–	20	20	370	–	–
[insert description]							–	–		
Other grant providers:		672	1,243	–	–	–	–	1,243	–	–
SETA: Chemical Industries Education & Training Authority		672	1,236	–	–	–	–	1,236	–	–
SETA: Local Government Sector Education and Training Authority		–	7	–	–	–	–	7	–	–
[insert description]							–	–		
Total Operating Transfers and Grants	6	102,942	106,497	–	12	20	32	106,529	110,994	124,465
Capital Transfers and Grants										
National Government:		22,171	22,254	–	1,661	–	1,661	23,925	19,061	21,377
Municipal Infrastructure Grant (MIG)		14,861	14,861	–	1,988	–	1,988	16,849	15,389	16,377
Integrated National Electrification Programme Grant (INEP)		7,310	7,310	–	(327)	–	(327)	6,983	3,692	5,000
Local Government Financial Management Grant (FMG)		–	93	–	–	–	–	93	–	–
Other capital transfers [insert description]							–	–		
Provincial Government:		4,000	5,600	–	–	–	–	5,600	–	–
Department Cultural Affairs & Sport: Community Library Services Grant		1,500	1,500	–	–	–	–	1,500	–	–
Department of Local Government: Municipal Water Resilience Grant		2,500	2,500	–	–	–	–	2,500	–	–
Department of Local Government: Western Cape Municipal Interventions Grant		–	500	–	–	–	–	500	–	–
Department Cultural Affairs & Sport: Development of Sport and Recreation Facilities		–	1,100	–	–	–	–	1,100	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	6	26,171	27,864	–	1,661	–	1,661	29,525	19,061	21,377
TOTAL RECEIPTS OF TRANSFERS & GRANTS		129,113	134,361	–	1,673	20	1,693	136,054	130,075	145,862

## Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - May 2025									
Description	Ref	Budget Year 2024/25						Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget
R thousands									
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1								
<u>Operating expenditure of Transfers and Grants</u>									
<b>National Government:</b>		92,857	92,752	-	12	-	12	92,764	95,528
Local Government Equitable Share		88,849	88,849	-	-	-	-	88,849	92,718
Municipal Infrastructure Grant (MIG)		782	770	-	12	-	12	782	810
Local Government Financial Management Grant (FMG)		2,000	1,907	-	-	-	-	1,907	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,226	-	-	-	-	1,226	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		9,413	12,982	-	-	-	-	12,982	15,486
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		600	2,725	-	-	-	-	2,725	-
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		-	1,110	-	-	-	-	1,110	-
Department of Infrastructure : Title Deeds Restoration Grant		90	90	-	-	-	-	90	157
Department of Infrastructure : Human Settlements Development Grant (Beneficiaries)		1,437	-	-	-	-	-	-	7,637
Department Cultural Affairs & Sport : Replacement Funding for most vulnerable B3 Municipalities		7,060	7,060	-	-	-	-	7,060	7,296
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		226	256	-	-	-	-	256	226
Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	-	-	-	-	-	-	150
Department of Local Government : Western Cape Municipal Interventions Grant		-	1,741	-	-	-	-	1,741	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	436	-	-	20	20	456	-
Central Karoo District Municipality		-	436	-	-	20	20	456	-
(insert description)		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		672	1,945	-	-	-	-	1,945	-
SETA : Chemical Industries Education & Training Authority		672	1,236	-	-	-	-	1,236	-
Services SETA		-	701	-	-	-	-	701	-
SETA : Local Government Sector Education and Training Authority		-	7	-	-	-	-	7	-
(insert description)		-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		102,942	108,114	-	12	20	32	108,146	110,994
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>		22,171	22,264	-	1,661	-	1,661	23,925	19,081
Municipal Infrastructure Grant (MIG)		14,861	14,861	-	1,988	-	1,988	16,849	15,388
Integrated National Electrification Programme Grant (INEP)		7,310	7,310	-	(327)	-	(327)	6,983	3,692
Local Government Financial Management Grant (FMG)		-	93	-	-	-	-	93	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		4,000	5,720	-	-	-	-	5,720	-
Department Cultural Affairs & Sport : Library Service : Community Library Services Grant		1,500	1,500	-	-	-	-	1,500	-
Department Cultural Affairs & Sport : Replacement Funding for most vulnerable B3 Municipalities		-	120	-	-	-	-	120	-
Department of Local Government : Municipal Water Resilience Grant		2,500	2,500	-	-	-	-	2,500	-
Department of Local Government : Western Cape Municipal Interventions Grant		-	500	-	-	-	-	500	-
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		-	1,100	-	-	-	-	1,100	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-
(insert description)		-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		26,171	27,984	-	1,661	-	1,661	29,645	19,081
<b>Total capital expenditure of Transfers and Grants</b>		129,113	136,098	-	1,673	20	1,693	137,791	130,075

## Capital expenditure details

### Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
Capital expenditure on new assets by Asset Class/Sub-class												
<b>Infrastructure</b>		667	428	-	-	-	-	-	-	428	3,210	7,893
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		667	123	-	-	-	-	-	-	123	3,210	7,893
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		543	-	-	-	-	-	-	-	543	3,210	4,348
LV Networks		123	123	-	-	-	-	-	-	123	-	3,546
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	304	-	-	-	-	-	-	304	-	-
Landfill Sites		-	304	-	-	-	-	-	-	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 SB18a Adjustments Budget - capital expenditure on new assets by asset class - May 2025												
Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavaild.	Net. of Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26	+2 2026/27
R thousands		A	7	8	9	10	11	12	13	14		
Capital expenditure on new assets by Asset Class/Sub-class			A1	B	C	D	E	F	G	H		
<b>Community Assets</b>												
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												
<b>Heritage assets</b>												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
<b>Investment properties</b>												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
<b>Other assets</b>												
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												
<b>Biological or Cultivated Assets</b>												
Biological or Cultivated Assets												
<b>Intangible Assets</b>												
Services												
Licences and Rights												
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Local Settlement Software Applications												
Unspecified												
Computer Equipment		600	631							631		
Computer Equipment		500	631							631		
<b>Furniture and Office Equipment</b>			254							254		
Furniture and Office Equipment			254							254		
<b>Machinery and Equipment</b>			735							735		
Machinery and Equipment			735							735		
<b>Transport Assets</b>		10,451	10,629							10,629		
Transport Assets		10,451	10,629							10,629		
<b>Land</b>												
Land												
<b>Zoo's, Marine and Non-biological Animals</b>												
Zoo's, Marine and Non-biological Animals												
<b>Living resources</b>												
Nature												
Polishing and Protection												
Zoological plants and animals												
Immature												
Polishing and Protection												
Zoological plants and animals												
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	11,618	12,677							12,677	3,210	7,893

## Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - May 2025											
Description	Ref	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-	11,602
Roads Infrastructure		-	-	-	-	-	-	-	-	-	11,602
Roads		-	-	-	-	-	-	-	-	-	11,602
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		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	2,706
Pump Station		-	-	-	-	-	-	-	-	-	2,706
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet 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 SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - May 2025												
Description	Ref	Budget Year: 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unform. Unavold. 10	Nat. or Prov. Govt 11	Other Adjuts. 12	Total Adjuts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Community Assets</b>												
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 Abolition Facilities												
Marinas												
Stals												
Abattoirs												
Airports												
Taxi Rank/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
<b>Heritage assets</b>												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
<b>Investment properties</b>												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
<b>Other assets</b>												
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												
<b>Biological or Cultivated Assets</b>												
Biological or Cultivated Assets												
<b>Intangible Assets</b>												
Services												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Local Settlement Software Applications												
Unspecified												
<b>Computer Equipment</b>												
Computer Equipment												
<b>Furniture and Office Equipment</b>												
Furniture and Office Equipment												
<b>Machinery and Equipment</b>												
Machinery and Equipment												
<b>Transport Assets</b>												
Transport Assets												
<b>Land</b>												
Land												
<b>Zoo's, Marine and Non-biological Animals</b>												
Zoo's, Marine and Non-biological Animals												
<b>Living resources</b>												
Makre												
Fishing and Protection												
Zoological plants and animals												
Invertebrate												
Fishing and Protection												
Zoological plants and animals												
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1										11,802	6,088

## Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - May 2025													
Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		7,987	9,912	-	-	-	142	-	142	10,054	-	5,624	
Roads Infrastructure		-	-	-	-	-	426	-	426	426	-	5,624	
Roads		-	-	-	-	-	426	-	426	426	-	5,624	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		5,813	6,999	-	-	-	(284)	-	(284)	6,715	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		5,813	6,739	-	-	-	(284)	-	(284)	6,454	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	261	-	-	-	-	-	-	261	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		2,174	2,913	-	-	-	-	-	-	2,913	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		1,217	1,957	-	-	-	-	-	-	1,957	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		957	957	-	-	-	-	-	-	957	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Retreatment		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet 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		-	-	-	-	-	-	-	-	-	-	-	



**Municipal Manager's Quality Certificate**

I, Derick Welgemoed, the Municipal Manager of Beaufort West Municipality, hereby certify that the Adjustments Budget (May 2025) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: **Mr D. Welgemoed**

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 29/05/2025

WC053 Beaufort West - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - May 2025													
Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H			
R thousands													
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Community Assets		5,971	7,724	--	--	--	1,303	--	1,303	8,026	1,980	870	
Community Facilities		1,304	1,304	--	--	--	132	--	132	1,436	810	870	
Halls		--	--	--	--	--	--	--	--	--	--	--	
Centras		--	--	--	--	--	--	--	--	--	--	--	
Orchies		--	--	--	--	--	--	--	--	--	--	--	
Clinics/Care Centres		--	--	--	--	--	--	--	--	--	--	--	
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	--	--	
Testing Stations		--	--	--	--	--	--	--	--	--	--	--	
Museums		--	--	--	--	--	--	--	--	--	--	--	
Galleries		--	--	--	--	--	--	--	--	--	--	--	
Theatres		--	--	--	--	--	--	--	--	--	--	--	
Libraries		1,304	1,304	--	--	--	--	--	--	1,304	--	--	
Cemeteries/Crematoria		--	--	--	--	--	132	--	132	132	810	870	
Police		--	--	--	--	--	--	--	--	--	--	--	
Parks		--	--	--	--	--	--	--	--	--	--	--	
Public Open Space		--	--	--	--	--	--	--	--	--	--	--	
Nature Reserves		--	--	--	--	--	--	--	--	--	--	--	
Public Ablution Facilities		--	--	--	--	--	--	--	--	--	--	--	
Markets		--	--	--	--	--	--	--	--	--	--	--	
Stalls		--	--	--	--	--	--	--	--	--	--	--	
Abattoirs		--	--	--	--	--	--	--	--	--	--	--	
Airports		--	--	--	--	--	--	--	--	--	--	--	
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities		4,668	6,419	--	--	--	1,171	--	1,171	7,590	1,171	--	
Indoor Facilities		--	--	--	--	--	--	--	--	--	--	--	
Outdoor Facilities		4,668	6,419	--	--	--	1,171	--	1,171	7,590	1,171	--	
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		--	--	--	--	--	--	--	--	--	--	--	
Servitudes		--	--	--	--	--	--	--	--	--	--	--	
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--	
Water Rights		--	--	--	--	--	--	--	--	--	--	--	
Effluent Licenses		--	--	--	--	--	--	--	--	--	--	--	
Solid Waste Licenses		--	--	--	--	--	--	--	--	--	--	--	
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		--	--	--	--	--	--	--	--	--	--	--	
Mature		--	--	--	--	--	--	--	--	--	--	--	
Policing and Protection		--	--	--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--	
Immature		--	--	--	--	--	--	--	--	--	--	--	
Policing and Protection		--	--	--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	--	--	
Total Capital expenditure on upgrading of existing assets to be adjusted	1	13,968	17,636	--	--	--	1,444	--	1,444	19,080	1,980	6,484	



**Annexure A**  
**Detailed Adjustments Capital Budget over the 2024/25 Medium Term Revenue**  
**Expenditure Framework (MTRF)**  
**May 2025**

**Annexure A**

**Detailed Adjustments Capital Budget over the 2024/25 Medium Term Revenue  
Expenditure Framework (MTREF)**

**May 2025**

WC053 Beaufort West Municipality : Adjusted Detailed Capital Budget (May 2025) :- Capital Expenditure Budget - 2024/25 MTREF												
Department	SCOA Function Posting Level	Project Description	Funding Source	2024/25 Medium Term Revenue & Expenditure Framework								Adjusted Budget Year +3 2026/27
				Original Budget 2024/25	Total Adjustments February 2025	Adjusted Budget 2024/2025 February 2025	Total Adjustments May 2025	Adjusted Budget 2024/2025 May 2025	Budget Year +2 2025/26	Total Adjustments	Adjusted Budget Year +2 2025/26	
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	500,000	50,000	550,000	-	550,000	-	-	-	-
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	National Government - FMG	-	81,300	81,300	-	81,300	-	-	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Kwa-Mandlenkosi Library Upgrade	Provincial Government	1,304,347	-	1,304,347	-	1,304,347	-	-	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Furniture and Office Equipment	Provincial Government - Roll-over	-	104,348	104,348	-	104,348	-	-	-	-
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Internally generated funds - CRR	-	150,000	150,000	-	150,000	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Distribution	Leak Detection Devices	Provincial Government	-	434,783	434,783	-	434,783	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Repairs to vandalized Switchgear for critical boreholes	Provincial Government	1,217,392	-	1,217,392	-	1,217,392	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Repairs to vandalized Switchgear for critical boreholes	Internally generated funds - CRR	-	86,956	86,956	-	86,956	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade vandalized borehole - Hoenderplaas	Internally generated funds - CRR	-	652,174	652,174	-	652,174	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	New Telemetric System	Provincial Government	956,522	-	956,522	-	956,522	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	-	-	-	-	-	11,664,810	- 140,710	11,524,100	3,380,210
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	Internally generated funds - CRR	-	-	-	-	-	-	77,414	77,414	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	National Government - MIG	-	-	-	426,087	426,087	-	-	-	5,624,182
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	-	300,000	300,000	-	300,000	-	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	National Government - MIG	4,666,313	- 140,710	4,525,603	1,170,507	5,696,110	1,029,796	140,710	1,170,506	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	Internally generated funds - CRR	-	937,140	937,140	-	937,140	937,140	- 937,140	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Murraysburg Netball Courts	Provincial Government	-	956,522	956,522	-	956,522	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	National Government - MIG	-	-	-	-	-	-	-	-	932,174
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	National Government - MIG	-	-	-	-	-	-	-	-	1,773,372
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	National Government - MIG	8,256,165	140,710	8,396,875	-	8,396,875	-	-	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	Internally generated funds - CRR	2,194,676	37,406	2,232,082	-	2,232,082	-	-	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Fence - Landfill Site	Internally generated funds - CRR	-	304,348	304,348	-	304,348	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase I) - Murraysburg	National Government - INEP	543,478	- 543,478	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	20MVA 22/11 kV Upgrading of Main Substation (Phase VI)	National Government - INEP	5,813,043	543,478	6,356,521	- 284,348	6,072,173	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	Short Sub - Replace 500 kVA Transformer	Internally generated funds - CRR	-	382,000	382,000	-	382,000	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	Upgrade Line - Waterworks	Internally generated funds - CRR	-	260,870	260,870	-	260,870	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	New Highmast Lights : Various Areas	Internally generated funds - CRR	123,222	-	123,222	-	123,222	-	-	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	-	-	-	132,103	132,103	687,177	-	687,177	869,565
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	-	-	-	-	-	365,217	- 242,777	122,440	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	Beaufort West - New High Mast Lights : Various Areas Phase 3	National Government - MIG	-	-	-	-	-	-	-	-	3,434,783
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	Beaufort West - New High Mast Lights : Various Areas Phase 3	Internally generated funds - CRR	-	-	-	-	-	-	-	-	110,843
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase II) - Murraysburg	National Government - INEP	-	-	-	-	-	3,210,435	-	3,210,435	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase III) - Murraysburg	National Government - INEP	-	-	-	-	-	-	-	-	4,347,826
Total				25,575,158	4,737,847	30,313,005	1,444,349	31,757,354	17,894,575	- 1,102,503	16,792,072	20,472,955

**Annexure B**

**BEA0001 Top Layer SDBIP 2024/25 Adjustments Budget**

**May 2025**



# BEAUFORT WEST MUNICIPALITY

**ADJUSTED TOP  
LAYER SDBIP  
2024/25  
SUBMISSION -  
MAY 2025**



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<https://www.beaufortwestmun.co.za>



## **1. MUNICIPAL MANAGER'S QUALITY CERTIFICATE**

I, Derick Welgemoed, the Municipal Manager of the Beaufort West Municipality, submits the Adjusted Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the 2024/25 financial year for approval by the Municipal Council. This Revised TL SDBIP 2024/25 has been prepared in terms of the stipulated requirements as documented in the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and regulations made under this Act.



**Derick Welgemoed**  
**MUNICIPAL MANAGER**

**Date:** \_\_\_\_\_

Beaufort West Municipality  
2024-2025: Top Layer KPIs

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Strategic Objective	National KPA	Original Annual Target	Revised Annual Target	Quarter ending September 2024	Quarter ending December 2024	Quarter ending March 2025	Quarter ending June 2025	Annual Target	Reason for Adjustment
								Target	Target	Target	Target	Target	
TL1	Office of the Municipal Manager	Compile the Risk based audit plan for 2025/26 and submit to Audit committee for consideration by 30 June 2025	Risk based audit plan submitted to Audit committee by 30 June 2025	SO4: Maintain an ethical, accountable and transparent administration	Good Governance and Public Participation	1	1	0	0	0	1	1	
TL2	Office of the Municipal Manager	70% of the Risk based audit plan for 2024/25 implemented by 30 June 2025 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan Implemented by 30 June 2025	SO4: Maintain an ethical, accountable and transparent administration	Good Governance and Public Participation	70%	70%	10%	25%	50%	70%	70%	
TL3	Office of the Municipal Manager	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2025	Revised IDP submitted	SO4: Maintain an ethical, accountable and transparent administration	Good Governance and Public Participation	1	1	0	0	0	1	1	
TL4	Office of the Municipal Manager	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	SO4: Maintain an ethical, accountable and transparent administration	Good Governance and Public Participation	1	1	1	0	0	0	1	
TL5	Financial Services	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2025	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	6 700	6 700	6 700	6 700	6 700	6 700	6 700	
TL6	Financial Services	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	11 350	11 350	11 350	11 350	11 350	11 350	11 350	
TL7	Financial Services	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2025	Number of residential properties which are billed for sewerage as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	11 600	11 600	11 600	11 600	11 600	11 600	11 600	
TL8	Financial Services	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	11 700	11 700	11 700	11 700	11 700	11 700	11 700	
TL9	Financial Services	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic water as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	4 500	4 500	4 500	4 500	4 500	4 500	4 500	
TL10	Financial Services	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic electricity as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	6 000	6 000	6 000	6 000	6 000	6 000	6 000	
TL11	Financial Services	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic sanitation as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	5 380	5 380	5 380	5 380	5 380	5 380	5 380	
TL12	Financial Services	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic refuse removal as at 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	5 380	5 380	5 380	5 380	5 380	5 380	5 380	
TL13	Financial Services	The percentage of the municipal capital budget spent by 30 June 2025 [(Actual amount spent / Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL14	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt to Revenue as at 30 June 2025	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	45%	45%	0%	0%	0%	45%	45%	
TL15	Financial Services	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services) x 100]	Service debtors to revenue as at 30 June 2025	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	35%	35%	0%	0%	0%	35%	35%	
TL16	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2025	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	1	1	0	0	0	1	1	
TL17	Financial Services	Achieve a payment percentage of 88% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2025	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	85.75%	85.75%	85%	85%	85%	88%	85.75%	
TL18	Corporate Services	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	SO4: Maintain an ethical, accountable and transparent administration	Municipal Transformation and Institutional Development	1	1	0	0	0	1	1	

Beaufort West Municipality  
2024-2025: Top Layer KPIs

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Strategic Objective	National KPA	Original Annual Target	Revised Annual Target	Quarter ending September 2024	Quarter ending December 2024	Quarter ending March 2025	Quarter ending June 2025	Annual Target	Reason for Adjustment
								Target	Target	Target	Target	Target	
TL19	Corporate Services	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total personnel budget) x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	SO4: Maintain an ethical, accountable and transparent administration	Municipal Transformation and Institutional Development	0.50%	0.50%	0%	0%	0%	0.50%	0.50%	
TL20	Corporate Services	Spend 100% of the library grant by 30 June 2025 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2025	SO6: Uphold sound financial management principles and practices	Local Economic Development	100%	100%	0%	0%	0%	100%	100%	
TL21	Corporate Services	Submit the Portfolio of Evidence Policy to Council by 30 June 2025	Portfolio of Evidence Policy submitted to Council by 30 June 2025	SO4: Maintain an ethical, accountable and transparent administration	Municipal Transformation and Institutional Development	1	1	0	0	0	1	1	
TL22	Corporate Services	Establish the Municipal Moderation Committee by 30 June 2025	Municipal Moderation Committee established by 30 June 2025	SO4: Maintain an ethical, accountable and transparent administration	Municipal Transformation and Institutional Development	1	1	0	0	0	1	1	
TL23	Corporate Services	Complete the upgrade of Kwa-Mandlenkosi Library by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	Upgrade completed by 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	1	1	0	0	0	1	1	
TL24	Corporate Services	95% of the approved project budget spent on computer equipment by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of project budget spent	SO5: Enabling a diverse and capacitated workforce	Municipal Transformation and Institutional Development	95%	95%	0%	0%	0%	95%	95%	
TL25	Infrastructure Services	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2025	Number of temporary jobs opportunities created by 30 June 2025	SO3: Promote broad-based growth and development	Local Economic Development	55	55	0	0	0	55	55	
TL26	Infrastructure Services	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	95%	95%	95%	95%	95%	95%	95%	
TL27	Infrastructure Services	95% of the project budget spent on the upgrade of vandalised boreholes in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL28	Infrastructure Services	95% of the project budget spent on the upgrade of telemetry system in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL29	Infrastructure Services	95% of the approved project budget spent on the upgrade of sports grounds in Nelspoort by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL31	Infrastructure Services	95% of the project budget spent on the Phase 6 Main Substation Beaufort West by 30 June 2025	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL32	Infrastructure Services	95% of the approved project budget spent on the supply and delivery of a Yellow Plant (Landfill Site) in Beaufort West by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	10%	40%	60%	95%	95%	
TL33	Infrastructure Services	Review the Water Services Development Plan and submit to Council by 31 October 2024	Reviewed Water Services Development Plan submitted to Council by 31 October 2024	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	1	1	0	1	0	0	1	
TL34	Financial Services	Limit unaccounted for water quarterly to less than 25% during 2024/25 [(Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold (including free basic water) / Number of Kilo litres Water Purchased or Purified x 100]	% unaccounted water	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	25%	25%	0%	0%	0%	25%	25%	
TL35	Financial Services	Limit unaccounted for electricity to less than 10% quarterly during the 2024/25 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% unaccounted electricity	SO6: Uphold sound financial management principles and practices	Municipal Financial Viability and Management	10%	10%	0%	0%	0%	10%	10%	
TL36	Community Services	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	SO2: Sustainable, safe and healthy environment	Good Governance and Public Participation	4	4	1	1	1	1	4	
TL37	Community Services	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	1	1	1	1	1	1	1	
TL38	Community Services	Review the Housing Pipeline Report to Council by 30 June 2025	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	Good Governance and Public Participation	1	1	0	0	0	1	1	
TL39	Community Services	Draft the Waste By-Law and submit to Council for approval by 30 September 2024	Number of by-laws submitted for approval	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	1	1	0	1	0	0	1	
TL41	Community Services	Develop an Air Quality Management By-Law and submit to Council by 30 June 2025	Number of by-laws submitted	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	1	1	0	0	0	1	1	
TL43	Community Services	Draft a Spaza Shop By-Law and submit to Council for approval by 30 June 2025	Number of by-laws submitted for approval	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	1	1	0	0	0	1	1	
TL44	Community Services	Draft an Animal Impounding By-Law and submit to Council for approval by 30 June 2025	Number of by-laws submitted for approval	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	1	1	0	0	0	1	1	
TL45	Infrastructure Services	95% of the approved project budget spent on the upgrade of netball courts in Murraysburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	SO2: Sustainable, safe and healthy environment	Basic Service Delivery	95%	95%	0%	0%	0%	95%	95%	
TL46	Infrastructure Services	95% of the project budget spent on the upgrade of Rev Fass Street (Gravel Road) in Kwa-Mandlenkosi by 30 June 2025 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	0%	0%	0%	95%	95%	New KPI added for 2024/25. Budget allocation for project

Beaufort West Municipality  
2024-2025: Top Layer KPIs

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Strategic Objective	National KPA	Original Annual Target	Revised Annual Target	Quarter ending September 2024	Quarter ending December 2024	Quarter ending March 2025	Quarter ending June 2025	Annual Target	Reason for Adjustment
								Target	Target	Target	Target	Target	
TL47	Infrastructure Services	95% of the project budget spent on the water leak detection devices by 30 June 2025 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO1: Provide, maintain and expand basic services to all people in the municipal area	Basic Service Delivery	95%	95%	0%	0%	0%	95%	95%	New KPI added for 2024/25. Budget allocation for project