

THE ADMINISTRATOR



12332882

51/21



BEAUFORT WEST MUNICIPALITY



1st ADJUSTMENTS BUDGET 2025 / 2026

SKOUDLASIE		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 1st Adjustments Budget for the 2025/26 financial year are tabled in terms of Section 28(2) (e) of the Municipal Finance Management Act (No 56) of 2003 and section 21 of the Municipal Budget and Reporting Regulations to provide for unspent provincial grants as at 30 June 2025, relating to the 2024/25 financial year.

EXECUTIVE SUMMARY

Operating Budget

At the 30th of June 2025, the municipality had unspent provincial grants amounting to R 3,519 million relating to the 2024/25 financial year. Supporting table SB8 Adjustments Budget - expenditure on transfers and grant programme provide a detail list of these unspent provincial grants that will be provided for in this adjustments budget.

The table below provide a summary of the adjustments made:

Budget Year 2025/26			
Description	Original Budget	Total Adjustments	Adjusted Budget
Total Revenue (excluding capital transfers and contributions)	554,322	1,611	555,933
Total Expenditure	551,925	1,611	553,536
Surplus/(Deficit)	2,397	–	2,397
Transfers and subsidies - capital (monetary allocations)	69,734	1,908	71,642
Transfers and subsidies - capital (in-kind - all)	–	–	–
Surplus/(Deficit) after capital transfers & contributions	72,131	1,908	74,039

Council originally approved a total revenue budget excluding capital transfers and contributions of R 554,322 million. Total adjustments amounting to R 1,611 million were made relating to unspent operating provincial transfers and subsidies. These adjustments increased the total revenue budget from R 554,322 million to R 555,933 million.

The R 1,611 million relate to the following provincial grants and projects:

Grant	Project	Amount
Provincial Treasury : Western Cape Financial Management Capacity Building Grant	Cost Reflective Tariff Analysis	319,823
Provincial Treasury : Western Cape Financial Management Capacity Building Grant	Utility Meters - Electricity	100,918
Department Cultural Affairs & Sport: Library Service - Community Library Services Grant	Kwa-Mandlenkosi Library Upgrade	411,283
Department of Local Government : Western Cape Municipal Interventions Grant	Development of Skills Centre - Basic Equipment and Embroidery for the development of needlework skills (Murraysburg Kwaallapples Primary)	100,000
Department of Local Government : Western Cape Municipal Interventions Grant	Electricity Master Plan	300,000
Department of Local Government : Western Cape Municipal Interventions Grant	Leak Detection Devices - to reduce current high water losses (> 60%)	179,087
Department of Local Government : Western Cape Municipal Interventions Grant	Plumbing Training	100,000
Department of Local Government : Western Cape Municipal Interventions Grant	ICT Internship Programme (Linked to Growth for Jobs)	100,000
Total		1,611,111

The total expenditure budget increased by R 1,611 million from R 551,925 million to R 553,536 million. The net effect is that the surplus after capital transfers and contributions for the 2025/26 financial year will increase from R 72,131 million to R 74,039 million.

The total transfers and subsidies capital will increase from R 69,734 million to R 71,642 million, due to an additional R 1,908 million in unspent capital provincial transfers and subsidies that will be recognised as revenue. The R 1,908 million relate to the following provincial grants and projects:

Grant	Project	Amount
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	Furniture and Office Equipment	227,960
Department Cultural Affairs & Sport: Library Service - Community Library Services Grant	Kwa-Mandlenkosi Library Upgrade	179,014
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities	Upgrading of Murraysburg Netball Courts	1,100,000
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	Furniture and Office Equipment	55,216
Department of Local Government : Western Cape Municipal Interventions Grant	Assist community members to establish a co-op which will result in job creation opportunities for 30 people	246,000
Department of Local Government : Western Cape Municipal Interventions Grant	Development of Skills Centre - Basic Equipment and Embroidery for the development of needlework skills (Murraysburg Kwaallappies Primary)	100,000
Total		1,908,190

Capital Budget

Council originally approved a capital budget of R 62,018 million and this will increase by R 1,683 million to R 63,701 million. The R 1,683 million (excl. VAT) relate to the following provincial grants and projects:

Grant	Project	Amount
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities	Upgrading of Murraysburg Netball Courts	956,522
Department of Local Government : Western Cape Municipal Interventions Grant	Needlework Equipment	86,957
Department of Local Government : Western Cape Municipal Interventions Grant	Bakery Equipment	213,913
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	Furniture and Office Equipment	48,014
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities	Furniture and Office Equipment	198,226
Department Cultural Affairs & Sport: Library Service - Community Library Services Grant	Kwa-Mandlenkosi Library Upgrade	179,014
Total		1,682,646

Refer to supporting document Table B5 – Adjustments Capital Expenditure Budget by vote and by funding as well as the detailed capital budget, **Annexure C**.

Recommendations

It is recommended that:

- That the 1st Adjustments Budget for the 2025/26 financial year in terms of section 28(2)(e) of the MFMA and section 21 of the Municipal Budget and Reporting Regulations be approved as per attached Annexures A, B and C.
- That the service delivery and budget implementation plan be adjusted in accordance with the revised budget and that the revised SDBIP be submitted for approval;
- That the revised budget and SDBIP be submitted to National and Provincial Treasury;
- The adjustments budget data string for 2025/26 must be submitted in the format of a mSCOA data strings uploaded to the LG UpLoad Portal after the adjustments budget has been adopted by Council;



RDL. CL De Bruin
EXECUTIVE MAYOR

Municipal Manager's Quality Certification

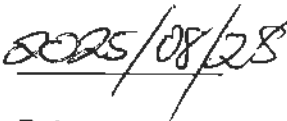
Quality Certificate

In my capacity as the Acting Municipal Manager of the Beaufort West Local Municipality, I Amos Makendiana hereby certify that the adjustments budget 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.



Amos Makendiana

Beaufort West Local Municipality (WC053)



Date

Annexure A

Adjustment Budget Tables

WC053 Beaufort West - Table B1 Adjustments Budget Summary - August 2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	57,871	-	-	-	-	-	-	-	57,871	51,449	65,137
Service charges	204,962	-	-	-	-	-	-	-	204,962	225,359	243,182
Investment revenue	2,915	-	-	-	-	-	-	-	2,915	3,207	3,527
Transfers recognised - operational	154,791	-	-	-	-	-	-	-	154,791	115,146	126,898
Other own revenue	133,963	-	-	-	-	-	-	-	133,963	139,475	119,852
Total Revenue (excluding capital transfers and contributions)	554,522	-	-	-	-	-	-	-	554,522	544,645	538,595
Employee costs	151,147	-	-	-	-	-	100	100	151,247	155,514	162,820
Remuneration of councillors	7,320	-	-	-	-	-	-	-	7,320	7,813	7,918
Depreciation & asset impairment	92,241	-	-	-	-	-	-	-	92,241	25,986	20,806
Finance charges	1,395	-	-	-	-	-	-	-	1,395	1,262	1,191
Inventory consumed and bulk purchases	148,951	-	-	-	-	-	201	201	149,152	165,136	178,993
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	0
Other expenditure	150,861	-	-	-	-	-	1,310	1,310	152,171	160,607	198,736
Total Expenditure	551,925	-	-	-	-	-	1,611	1,611	553,536	537,119	570,464
Surplus/(Deficit)	2,597	-	-	-	-	-	-	-	786	7,526	(11,869)
Transfers and subsidies - capital (monetary allocations)	69,734	-	-	-	-	-	1,908	1,908	71,642	54,600	22,225
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	72,131	-	-	-	-	-	1,908	1,908	74,039	62,137	10,357
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357
Capital expenditure & funds sources											
Capital expenditure	62,018	-	-	-	-	-	1,683	1,683	63,701	48,990	22,255
Transfers recognised - capital	60,636	-	-	-	-	-	1,683	1,683	62,321	47,479	19,326
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,380	-	-	-	-	-	-	-	1,380	1,511	2,929
Total sources of capital funds	62,018	-	-	-	-	-	1,683	1,683	63,701	48,990	22,255
Financial position											
Total current assets	101,081	-	-	-	-	-	(3,294)	(3,294)	97,788	106,633	107,065
Total non current assets	494,518	-	-	-	-	-	1,583	1,583	496,201	516,522	517,971
Total current liabilities	94,499	-	-	-	-	-	(1,511)	(1,511)	92,888	69,153	64,984
Total non current liabilities	72,816	-	-	-	-	-	-	-	72,816	63,691	59,275
Community wealth/Equity	428,284	-	-	-	-	-	-	-	428,284	490,411	500,768
Cash flows											
Net cash from (used) operating	63,527	-	-	-	-	-	(1,611)	(1,611)	61,916	52,306	20,335
Net cash from (used) investing	(62,018)	-	-	-	-	-	(1,683)	(1,683)	(63,701)	(48,990)	(22,255)
Net cash from (used) financing	(1,169)	-	-	-	-	-	-	-	(1,169)	(651)	(708)
Cash/cash equivalents at the year end	19,295	-	-	-	-	-	(3,264)	(3,264)	15,001	18,855	16,037
Cash backing/surplus reconciliation											
Cash and investments available	19,295	-	-	-	-	-	(3,294)	(3,294)	16,001	18,655	16,037
Application of cash and investments	28,717	-	-	-	-	-	-	-	28,717	434	2
Balance - surplus (shortfall)	(9,423)	-	-	-	-	-	-	(3,294)	(12,716)	18,231	16,035

WC053 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) - August 2025

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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, 4	A	B	C	D	E	F	G	H	I	J	K
Revenue - Functional												
<i>Governance and administration</i>		200,934	-	-	-	-	-	922	922	201,856	205,747	190,054
Executive and council		12,222	-	-	-	-	-	401	401	12,624	12,163	12,678
Finance and administration		188,712	-	-	-	-	-	521	521	189,233	193,594	177,385
Internal audit		-	-	-	-	-	-	-	-	-	-	0
<i>Community and public safety</i>		40,384	-	-	-	-	-	1,918	1,918	42,302	48,515	49,908
Community and social services		9,680	-	-	-	-	-	818	818	10,701	16,079	9,216
Sport and recreation		7,000	-	-	-	-	-	1,100	1,100	8,100	276	291
Public safety		23,022	-	-	-	-	-	-	-	23,022	24,208	25,440
Housing		389	-	-	-	-	-	-	-	389	7,952	14,980
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		16,025	-	-	-	-	-	100	100	16,125	7,545	1,123
Planning and development		1,581	-	-	-	-	-	100	100	1,681	1,025	1,066
Road transport		14,434	-	-	-	-	-	-	-	14,434	6,520	57
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		366,733	-	-	-	-	-	579	579	367,312	337,438	339,726
Energy sources		167,407	-	-	-	-	-	300	300	167,707	182,004	187,329
Water management		110,874	-	-	-	-	-	279	279	111,153	45,740	48,114
Waste water management		58,982	-	-	-	-	-	-	-	58,982	79,017	56,288
Waste management		29,470	-	-	-	-	-	-	-	29,470	30,678	37,984
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	624,058	-	-	-	-	-	3,519	3,519	627,577	990,246	900,620
Expenditure - Functional												
<i>Governance and administration</i>		90,716	-	-	-	-	-	420	420	91,135	91,017	95,061
Executive and council		25,387	-	-	-	-	-	-	-	25,387	26,467	27,357
Finance and administration		63,336	-	-	-	-	-	420	420	64,256	63,031	68,109
Internal audit		1,490	-	-	-	-	-	-	-	1,490	1,529	1,587
<i>Community and public safety</i>		147,161	-	-	-	-	-	411	411	147,512	160,140	174,769
Community and social services		13,892	-	-	-	-	-	411	411	14,403	14,086	14,785
Sport and recreation		9,873	-	-	-	-	-	-	-	9,873	9,031	10,441
Public safety		121,276	-	-	-	-	-	-	-	121,276	126,633	132,922
Housing		1,960	-	-	-	-	-	-	-	1,960	9,491	16,621
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		32,488	-	-	-	-	-	100	100	32,588	32,850	32,880
Planning and development		10,337	-	-	-	-	-	100	100	10,437	9,914	9,884
Road transport		22,151	-	-	-	-	-	-	-	22,151	22,936	22,216
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		281,821	-	-	-	-	-	660	660	282,301	253,112	268,552
Energy sources		156,780	-	-	-	-	-	401	401	157,186	173,191	186,850
Water management		86,802	-	-	-	-	-	279	279	87,081	41,719	43,018
Waste water management		18,809	-	-	-	-	-	-	-	18,809	19,430	19,509
Waste management		19,243	-	-	-	-	-	-	-	19,243	18,771	19,175
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	551,925	-	-	-	-	-	1,611	1,611	553,536	537,119	570,464
Surplus (Deficit) for the year		72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - August 2025

Vote Description <i>(Insert departmental structure and)</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		8,750	-	-	-	-	-	501	501	9,250	8,546	8,925
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		278,785	-	-	-	-	-	680	680	279,465	301,879	289,483
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		11,741	-	-	-	-	-	918	918	12,659	11,053	12,283
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		109,006	-	-	-	-	-	320	320	109,326	114,065	93,837
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		215,765	-	-	-	-	-	1,100	1,100	216,865	162,903	176,313
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	624,056	-	-	-	-	-	3,519	3,519	627,575	599,246	530,829
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		7,169	-	-	-	-	-	100	100	7,269	7,626	7,919
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		256,365	-	-	-	-	-	579	579	256,944	276,621	291,008
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		52,445	-	-	-	-	-	511	511	52,956	54,262	56,630
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		22,803	-	-	-	-	-	421	421	23,224	23,374	25,156
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		213,153	-	-	-	-	-	-	-	213,153	175,216	188,751
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	551,925	-	-	-	-	-	1,611	1,611	553,536	537,119	570,464
Surplus/ (Deficit) for the year	2	72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - August 2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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	3	4	5	6	7	8	9	10		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	138,976	-	-	-	-	-	-	-	138,976	154,965	168,105
Service charges - Water	2	29,856	-	-	-	-	-	-	-	29,856	31,674	33,593
Service charges - Waste Water Management	2	22,939	-	-	-	-	-	-	-	22,939	24,316	25,781
Service charges - Waste Management	2	13,190	-	-	-	-	-	-	-	13,190	14,333	15,703
Sale of Goods and Rendering of Services		1,017	-	-	-	-	-	-	-	1,017	1,095	1,172
Agency services		1,897	-	-	-	-	-	-	-	1,897	1,799	1,907
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12,711	-	-	-	-	-	-	-	12,711	13,474	14,283
Interest earned from Current and Non Current Assets		2,915	-	-	-	-	-	-	-	2,915	3,207	3,527
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	0
Rentel from Fixed Assets		1,981	-	-	-	-	-	-	-	1,981	2,179	2,288
Operational Revenue												
Licence and permits		273	-	-	-	-	-	-	-	273	-	390
Operational Revenue		1,859	-	-	-	-	-	-	-	1,859	1,961	2,069
Non-Exchange Revenue												
Property rates	2	57,971	-	-	-	-	-	-	-	57,971	61,448	65,137
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		83,478	-	-	-	-	-	-	-	83,478	87,679	92,091
Licences or permits		208	-	-	-	-	-	-	-	208	218	229
Transfer and subsidies - Operational		154,791	-	-	-	-	-	1,611	1,611	156,402	115,146	126,888
Interest		3,655	-	-	-	-	-	-	-	3,655	3,875	4,107
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1,215	-	-	-	-	-	-	-	1,215	1,308	1,366
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		25,587	-	-	-	-	-	-	-	25,587	25,587	0
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		534,322	-	-	-	-	-	1,611	1,611	565,833	544,645	558,585
Expenditure By Type												
Employee related costs		151,147	-	-	-	-	-	100	100	151,247	155,514	162,820
Remuneration of councillors		7,320	-	-	-	-	-	-	-	7,320	7,613	7,918
Bulk purchases - electricity		121,951	-	-	-	-	-	-	-	121,951	136,475	148,894
Inventory consumed		27,010	-	-	-	-	-	201	201	27,211	28,861	30,098
Debt impairment		66,155	-	-	-	-	-	-	-	66,155	70,657	75,041
Depreciation and amortisation		26,085	-	-	-	-	-	-	-	26,085	26,968	28,806
Interest		1,395	-	-	-	-	-	-	-	1,395	1,252	1,191
Contracted services		76,115	-	-	-	-	-	1,310	1,310	77,426	37,370	47,478
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	0
Irrecoverable debts written off		32,970	-	-	-	-	-	-	-	32,970	34,619	36,349
Operational costs		41,775	-	-	-	-	-	-	-	41,775	37,952	39,867
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	(0)
Total Expenditure		551,925	-	-	-	-	-	1,611	1,611	553,536	537,119	570,484
Surplus/(Deficit)		2,397	-	-	-	-	-	-	-	2,397	7,526	(11,899)
Transfers and subsidies - capital (monetary allocations)		69,734	-	-	-	-	-	1,908	1,908	71,642	54,600	22,225
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	0
Surplus/(Deficit) before taxation		72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	72,131	-	-	-	-	-	1,908	1,908	74,039	62,127	10,357

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - August 2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		8,591	-	-	-	-	-	-	-	8,591	41,426	16,724
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	870	940
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	50	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		12,855	-	-	-	-	-	-	-	12,855	6,642	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	21,447	-	-	-	-	-	-	-	21,447	48,990	17,714
Single-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	349	349	349	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		33,678	-	-	-	-	-	-	-	33,678	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		230	-	-	-	-	-	377	377	607	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		100	-	-	-	-	-	-	-	100	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,563	-	-	-	-	-	957	957	7,520	-	4,542
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		40,572	-	-	-	-	-	1,683	1,683	42,254	-	4,542
Total Capital Expenditure - Vote		62,018	-	-	-	-	-	1,683	1,683	63,701	48,990	22,255
Capital Expenditure - Functional												
Governance and administration		330	-	-	-	-	-	48	48	378	920	990
Executive and council		-	-	-	-	-	-	48	48	48	-	-
Finance and administration		330	-	-	-	-	-	-	-	330	920	990
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7,545	-	-	-	-	-	1,334	1,334	8,879	8,642	-
Community and social services		992	-	-	-	-	-	377	377	1,369	6,642	-
Sport and recreation		6,563	-	-	-	-	-	957	957	7,520	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12,529	-	-	-	-	-	301	301	13,129	5,826	200
Planning and development		200	-	-	-	-	-	301	301	501	200	200
Road transport		12,328	-	-	-	-	-	-	-	12,628	5,626	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		41,304	-	-	-	-	-	-	-	41,304	15,802	21,063
Energy services		7,826	-	-	-	-	-	-	-	7,826	5,888	6,958
Water management		18,952	-	-	-	-	-	-	-	18,952	-	-
Waste water management		14,526	-	-	-	-	-	-	-	14,526	29,714	9,565
Waste management		-	-	-	-	-	-	-	-	-	-	4,542
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	62,018	-	-	-	-	-	1,683	1,683	63,701	48,990	22,255
Funded by:												
National Government		57,595	-	-	-	-	-	-	-	57,595	47,479	19,326
Provincial Government		3,043	-	-	-	-	-	1,683	1,683	4,726	-	-
Disbursed Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / District / Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	60,638	-	-	-	-	-	1,683	1,683	62,321	47,479	19,326
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,380	-	-	-	-	-	-	-	1,380	1,511	2,929
Total Capital Funding		62,018	-	-	-	-	-	1,683	1,683	63,701	48,990	22,255

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - August 2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavaild.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10		
		A1		B	C	D	E	F	G	H		
ASSETS												
Current assets												
Trade and other receivables		19,295	-	-	-	-	-	(3,294)	(3,294)	16,001	21,969	19,331
Trade and other receivables from exchange transactions	1	23,276	-	-	-	-	-	-	-	23,276	26,130	29,154
Receivables from non-exchange transactions	1	26,747	-	-	-	-	-	-	-	26,747	28,780	28,816
Current portion of non-current receivables	2	1,599	-	-	-	-	-	-	-	1,599	1,599	1,599
Inventory		3,058	-	-	-	-	-	-	-	3,058	3,058	3,058
VAT		14,761	-	-	-	-	-	-	-	14,761	14,761	14,761
Other current assets		10,345	-	-	-	-	-	-	-	10,345	10,345	10,345
Total current assets		101,081	-	-	-	-	-	(3,294)	(3,294)	97,788	106,639	107,065
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	0
Investment property		5,412	-	-	-	-	-	-	-	5,412	5,187	5,037
Property, plant and equipment	3	484,251	-	-	-	-	-	1,683	1,683	486,534	507,069	508,895
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		3,340	-	-	-	-	-	-	-	3,340	3,340	3,340
Intangible assets		1,343	-	-	-	-	-	-	-	1,343	1,334	1,327
Trade and other receivables from exchange transactions		(511)	-	-	-	-	-	-	-	(511)	(511)	(511)
Non-current receivables from non-exchange transactions		83	-	-	-	-	-	-	-	83	83	83
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		494,916	-	-	-	-	-	1,683	1,683	496,261	516,522	517,971
TOTAL ASSETS		595,997	-	-	-	-	-	(1,611)	(1,611)	593,998	623,155	625,036
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	0
Financial liabilities		651	-	-	-	-	-	-	-	651	708	787
Consumer deposits		2,682	-	-	-	-	-	-	-	2,682	2,962	2,962
Trade and other payables from exchange transactions		62,347	-	-	-	-	-	-	-	62,347	38,675	32,156
Trade and other payables from non-exchange transactions		0	-	-	-	-	-	(1,611)	(1,611)	(1,611)	0	0
Provisions		19,265	-	-	-	-	-	-	-	19,265	19,452	19,646
VAT		9,553	-	-	-	-	-	-	-	9,553	9,636	9,723
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		94,499	-	-	-	-	-	(1,611)	(1,611)	92,888	69,153	64,864
Non current liabilities												
Borrowing	1	1,921	-	-	-	-	-	-	-	1,921	1,213	426
Provisions	1	28,017	-	-	-	-	-	-	-	28,017	29,808	30,068
Long term portion of trade payables		14,097	-	-	-	-	-	-	-	14,097	4,789	0
Other non-current liabilities		28,780	-	-	-	-	-	-	-	28,780	28,780	28,780
Total non current liabilities		72,815	-	-	-	-	-	-	-	72,815	63,591	39,275
TOTAL LIABILITIES		167,315	-	-	-	-	-	(1,611)	(1,611)	165,704	132,744	124,269
NET ASSETS	2	428,684	-	-	-	-	-	-	-	428,294	490,411	500,768
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		424,180	-	-	-	-	-	-	-	424,180	485,305	496,063
Funds and Reserves		4,104	-	-	-	-	-	-	-	4,104	4,104	4,104
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		428,284	-	-	-	-	-	-	-	428,284	490,411	500,768

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - August 2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Met. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10		
		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		51,150	-	-	-	-	-	-	-	51,150	54,219	57,472
Service charges		190,836	-	-	-	-	-	-	-	190,836	200,595	226,008
Other revenue		101,364	-	-	-	-	-	-	-	101,364	107,757	66,958
Transfers and Subsidies - Operational	1	108,791	-	-	-	-	-	-	-	108,791	115,146	126,888
Transfers and Subsidies - Capital	1	69,734	-	-	-	-	-	-	-	69,734	54,600	22,225
Interest		2,915	-	-	-	-	-	-	-	2,915	3,207	3,527
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(459,857)	-	-	-	-	-	(1,811)	(1,811)	(461,479)	(490,956)	(481,563)
Finance charges		(1,395)	-	-	-	-	-	-	-	(1,395)	(1,262)	(1,181)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	(0)
NET CASH FROM/(USED) OPERATING ACTIVITIES		63,527	-	-	-	-	-	(1,811)	(1,811)	61,916	52,306	26,335
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(62,018)	-	-	-	-	-	(1,863)	(1,863)	(63,701)	(48,990)	(22,255)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(62,018)	-	-	-	-	-	(1,863)	(1,863)	(63,701)	(48,990)	(22,255)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(1,169)	-	-	-	-	-	-	-	(1,169)	(651)	(708)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,169)	-	-	-	-	-	-	-	(1,169)	(651)	(708)
NET INCREASE/ (DECREASE) IN CASH HELD		340	-	-	-	-	-	(3,294)	(3,294)	(2,954)	2,864	(2,629)
Cash/cash equivalents at the year begin:	2	18,955	-	-	-	-	-	-	-	18,955	16,001	18,665
Cash/cash equivalents at the year end:	2	19,295	-	-	-	-	-	(3,294)	(3,294)	16,001	18,665	16,037

WC053 Beaufort West - Table B8 Cash backed reserves/accumulated surplus reconciliation - August 2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavold. 6	Nat. or Prov. Govt 7	Other Adjunts. 8	Total Adjunts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	19,295	-	-	-	-	-	(3,294)	(3,294)	16,001	18,665	16,037
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		19,295	-	-	-	-	-	(3,294)	(3,294)	16,001	18,665	16,037
Applications of cash and Investments												
Unspent conditional transfers		0	-	-	-	-	-	-	-	0	0	0
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(5,213)	-	-	-	-	-	-	-	(5,213)	(5,130)	(5,043)
Other working capital requirements	2	10,560	-	-	-	-	-	-	-	10,560	(17,993)	(18,706)
Other provisions		19,265	-	-	-	-	-	-	-	19,265	19,452	19,646
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		4,104	-	-	-	-	-	-	-	4,104	4,104	4,104
Total Application of cash and investments:		28,717	-	-	-	-	-	-	-	28,717	434	2
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(9,423)	-	-	-	-	-	(3,294)	(3,294)	(12,716)	18,231	16,035
Creditors transferred to Debt Relief - Non-Current portion		25,587	-	-	-	-	-	-	-	25,587	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		16,164	-	-	-	-	-	(3,294)	(3,294)	12,871	18,231	16,035

Annexure B

Supporting documentation

WC053 Beaufort West - Supporting Table S67 Adjustments Budget - transfers and grant receipts - August 2023

Description	Ref	Budget Year 2023/24							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Mid-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2022/23
		A	7 A1	8 B	9 D	10 D	11 E	12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		143,161	-	-	-	-	-	143,161	98,417	103,896
Equitable share		92,780	-	-	-	-	-	92,780	95,452	100,801
Municipal Infrastructure Grant (MIG)	3	812	-	-	-	-	-	812	865	895
Local Government Financial Management Grant (FMG)		2,000	-	-	-	-	-	2,000	2,100	2,260
Expanded Public Works Programme Integrated Grant (EPWP)		1,569	-	-	-	-	-	1,569	-	-
Smart Meters Grant		46,000	-	-	-	-	-	46,000	-	-
Other transfers and grants (insert description)										
Provincial Government:		9,992	-	-	-	-	-	9,992	15,729	22,992
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		495	-	-	-	-	-	495	-	-
Department of Infrastructure - Infrastructure		-	-	-	-	-	-	-	50	57
Department of Infrastructure - Title Deeds Remediation Grant		399	-	-	-	-	-	399	-	-
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	7,952	14,960
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable 83 Municipalities	4	7,272	-	-	-	-	-	7,272	7,501	7,548
Department of Local Government - Municipal Energy Resilience Grant		400	-	-	-	-	-	400	-	-
Department of Local Government - Thriving Service Centres Grant (Sustainability: Operational Support Grant)		300	-	-	-	-	-	300	-	260
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		228	-	-	-	-	-	228	225	226
Other transfers and grants (insert description)	5									
District Municipality:										
Central Karoo District Municipality										
Other grant providers:		2,538	-	-	-	-	-	2,538	-	-
Chemical Industries Education & Training Authority		2,538	-	-	-	-	-	2,538	-	-
Local Government Sector Education and Training Authority		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	194,791	-	-	-	-	-	194,791	115,146	126,683
Capital Transfers and Grants										
National Government:		66,234	-	-	-	-	-	66,234	54,600	22,225
Municipal Infrastructure Grant (MIG)		22,234	-	-	-	-	-	22,234	15,429	18,999
Integrated National Electrification Programme Grant (INEP)		9,000	-	-	-	-	-	9,000	5,000	5,225
Water Services Infrastructure Grant (WSIG)		35,000	-	-	-	-	-	35,000	33,171	-
Other capital transfers (insert description)										
Provincial Government:		3,500	-	-	-	-	-	3,500	-	-
Department of Local Government - Municipal Water Resilience Grant		3,500	-	-	-	-	-	3,500	-	-
District Municipality:										
Other capital transfers (insert description)										
Other grant providers:										
Other capital transfers (insert description)										
Total Capital Transfers and Grants	6	69,734	-	-	-	-	-	69,734	54,600	22,225
TOTAL RECEIPTS OF TRANSFERS & GRANTS		264,525	-	-	-	-	-	264,525	169,746	148,908

WC053 Beaufort West - Supporting Table SB6 Adjustments Budget - expenditure on transfers and grant programme - August 2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		143,187	-	-	-	-	-	143,181	99,417	103,896
Equitable share		92,790	-	-	-	-	-	92,752	96,452	100,801
Municipal Infrastructure Grant (MIG)		612	-	-	-	-	-	612	665	865
Local Government Financial Management Grant (FMG)		2,000	-	-	-	-	-	2,000	2,100	2,200
Expanded Public Works Programme Integrated Grant (EPWP)		1,589	-	-	-	-	-	1,589	-	-
Smart Meters Grant		46,000	-	-	-	-	-	46,000	-	-
Other transfers and grants (insert description)										
Provincial Government:		9,092	-	-	-	1,611	1,611	10,703	15,728	22,092
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		495	-	-	-	421	421	916	-	-
Department of Infrastructure : Infrastructure		-	-	-	-	-	-	-	50	57
Department of Infrastructure : Tide Dredge Restoration Grant		399	-	-	-	-	-	399	-	-
Department of Infrastructure : Human Settlements Development Grant (Bondiolenke)		-	-	-	-	-	-	-	7,952	14,950
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		7,272	-	-	-	-	-	7,272	7,501	7,549
Department Cultural Affairs & Sport: Library Services - Community Library Services Grant		-	-	-	-	411	411	411	-	-
Department of Local Government : Municipal Energy Resilience Grant		400	-	-	-	-	-	400	-	-
Department of Local Government : Thuthuzelo Service Centres Grant (Sustainability, Operational Support Grant)		300	-	-	-	-	-	300	-	200
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		226	-	-	-	-	-	226	226	228
Department of Local Government : Western Cape Municipal Interventions Grant		-	-	-	-	779	779	779	-	-
Other transfers and grants (insert description)										
District Municipality:										
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		2,538	-	-	-	-	-	2,538	-	-
Chemical Industries Education & Training Authority		2,538	-	-	-	-	-	2,538	-	-
Local Government Sector Education and Training Authority		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		154,791	-	-	-	1,611	1,611	156,402	115,146	126,888
Capital expenditure of Transfers and Grants										
National Government:		66,234	-	-	-	-	-	66,234	54,690	22,225
Municipal Infrastructure Grant (MIG)		22,234	-	-	-	-	-	22,234	18,428	16,999
Integrated National Electrification Programme Grant (INEP)		9,000	-	-	-	-	-	9,000	5,000	5,226
Water Services Infrastructure Grant (WSIG)		35,000	-	-	-	-	-	35,000	33,171	-
Other capital transfers (insert description)										
Provincial Government:		3,509	-	-	-	1,608	1,608	5,117	-	-
Department of Local Government -Municipal Water Resilience Grant		3,500	-	-	-	-	-	3,500	-	-
Department Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		-	-	-	-	228	228	228	-	-
Department Cultural Affairs & Sport: Library Services - Community Library Services Grant		-	-	-	-	179	179	179	-	-
Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities		-	-	-	-	1,100	1,100	1,100	-	-
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		-	-	-	-	65	65	65	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		-	-	-	-	346	346	346	-	-
District Municipality:										
Other capital transfers (insert description)										
Other grant providers:										
Other capital transfers (insert description)										
Total capital expenditure of Transfers and Grants		66,734	-	-	-	1,608	1,608	71,642	54,690	22,225
Total capital expenditure of Transfers and Grants		224,525	-	-	-	3,219	3,219	228,044	169,746	149,113

WC053 Beaufort West - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - August 2025

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5	6	7	8	9	10	11	12	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		6,548	-	-	-	-	-	-	-	6,548	0.0%
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		136	-	-	-	-	-	-	-	136	0.0%
Cellphone Allowance		584	-	-	-	-	-	-	-	584	0.0%
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		51	-	-	-	-	-	-	-	51	0.0%
Sub Total - Councillors		7,320	-	-	-	-	-	-	-	7,320	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		4,331	-	-	-	-	-	-	-	4,331	0.0%
Pension and UIF Contributions		367	-	-	-	-	-	-	-	367	0.0%
Medical Aid Contributions		100	-	-	-	-	-	-	-	100	0.0%
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		325	-	-	-	-	-	-	-	325	0.0%
Motor Vehicle Allowance		181	-	-	-	-	-	-	-	181	0.0%
Cellphone Allowance		72	-	-	-	-	-	-	-	72	0.0%
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		82	-	-	-	-	-	-	-	82	0.0%
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Security		348	-	-	-	-	-	-	-	348	0.0%
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,808	-	-	-	-	-	-	-	5,808	0.0%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		101,445	-	-	-	-	-	100	100	101,546	0.1%
Pension and UIF Contributions		17,628	-	-	-	-	-	-	-	17,628	0.0%
Medical Aid Contributions		2,972	-	-	-	-	-	-	-	2,972	0.0%
Overtime		4,793	-	-	-	-	-	-	-	4,793	0.0%
Performance Bonus		7,634	-	-	-	-	-	-	-	7,634	0.0%
Motor Vehicle Allowance		324	-	-	-	-	-	-	-	324	0.0%
Cellphone Allowance		158	-	-	-	-	-	-	-	158	0.0%
Housing Allowances		496	-	-	-	-	-	-	-	496	0.0%
Other benefits and allowances		6,332	-	-	-	-	-	-	-	6,332	0.0%
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		1,209	-	-	-	-	-	-	-	1,209	0.0%
Post-retirement benefit obligations		1,667	-	-	-	-	-	-	-	1,667	0.0%
Entertainment		-	-	-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		681	-	-	-	-	-	-	-	681	0.0%
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		145,341	-	-	-	-	-	100	100	145,441	0.1%
% increase											
Total Parent Municipality		158,407	-	-	-	-	-	100	100	158,367	0.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		158,407	-	-	-	-	-	100	100	158,367	0.1%
% increase											
TOTAL MANAGERS AND STAFF		151,147	-	-	-	-	-	100	100	151,247	0.1%

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - August 2025												
Description	Ref	Budget Year 2025/26								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		30,435	-	-	-	-	-	-	-	30,435	30,364	2,414
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	1,540	2,414
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	1,540	2,414
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		15,909	-	-	-	-	-	-	-	15,909	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Barrholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		15,909	-	-	-	-	-	-	-	15,909	-	-
Bulk Intake		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14,526	-	-	-	-	-	-	-	14,526	28,844	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reclamation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		14,526	-	-	-	-	-	-	-	14,526	28,844	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-							

[illegible]

[illegible]

[illegible]

[illegible]

WOOS3 Beaufort West - Supporting Table 6B18a Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - August 2025

Description	Ref	Budget Year 2025/26								Budget Year +1	
		Original Budget	Prior Adjusted	Accum. Funds	Mutualised Capital	Setback Unexpd.	Rel. or Prov. Debt	Other Adjuncts	Total Adjuncts	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14	2026/27
			A1	B	C	D	E	F	G	H	2026/28
Capital expenditure on upgrading of existing assets by Asset Class/Subcategory											
Community Assets		7,395	-	-	-	-	-	1,136	1,136	8,531	9,667
Community Facilities		597	-	-	-	-	-	179	179	1,171	6,362
Halls		-	-	-	-	-	-	-	-	-	-
Gardens		-	-	-	-	-	-	-	-	-	-
Cafeterias		-	-	-	-	-	-	-	-	-	-
Golf/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Fishing Stations		-	-	-	-	-	-	-	-	-	-
Amenities		-	-	-	-	-	-	-	-	-	-
Cafeterias		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Golfers		-	-	-	-	-	-	-	-	-	-
Canteen/Concessions		597	-	-	-	-	-	179	179	179	5,183
Parks		-	-	-	-	-	-	-	-	292	5,491
Parks		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Accession Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Arenas		-	-	-	-	-	-	-	-	-	-
Taxi Rank/Bus Terminal		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6,563	-	-	-	-	-	967	967	7,530	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		6,563	-	-	-	-	-	967	967	7,530	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Monuments of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-
Infrastructure Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Physiotherapy Centre		-	-	-	-	-	-	-	-	-	-
Building Plan Office		-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Medical and Related Assets		-	-	-	-	-	-	-	-	-	-
Hospital or Outpatient Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-
Bulldozer Licences		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-
Road Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Miscellaneous		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Communication and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Books, Marine and Non-biological Assets		-	-	-	-	-	-	-	-	-	-
Books, Marine and Non-biological Assets		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
Marine		-	-	-	-	-	-	-	-	-	-
Fishery and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Terrestrial		-	-	-	-	-	-	-	-	-	-
Fishery and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted		32,979	-	-	-	-	-	1,136	1,136	32,112	46,016

Annexure C

Detailed Adjusted Capital Budget 2025/26 MTREF

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

Department	SCOA Function Posting Level	Project Description	Funding Source	Budget Year 2025/26	Adjustments	Budgeted Budget - August 2026	Budget Year +1 2026/27	Budget Year +2 2026/28
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	11,863,312	-	11,863,312	-	-
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	687,732	-	687,732	5,626,000	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	National Government - MIG	5,913,043	-	5,913,043	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Beaufort West Netball and Tennis Courts	Internally generated funds - CRR	650,435	-	650,435	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrading of Murraysburg Netball Courts	Provincial Government - Roll-over	-	956,522	956,522	-	-
Office of the Municipal Manager	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, LEDS)	Needlework Equipment	Provincial Government - Roll-over	-	86,957	86,957	-	-
Office of the Municipal Manager	Function:Planning and Development:Core Function:Corporate Wide Strategic Planning (IDPs, LEDS)	Bakkerij Equipment	Provincial Government - Roll-over	-	213,913	213,913	-	-
Office of the Municipal Manager	Function:Executive and Council:Core Function:Municipal Manager, Town Secretary and Chief Executive	Furniture and Office Equipment	Provincial Government - Roll-over	-	48,014	48,014	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	National Government - MIG	-	-	-	869,565	7,826,087
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Reconstruction of Irrigation Pump Station at Waste Water Treatment Works (Beaufort West)	Internally generated funds - CRR	-	-	-	-	1,739,130
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Nelspoort Water Treatment Works	National Government - WSIG	15,908,989	-	15,908,989	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Vandalized Boreholes	Provincial Government - DLG	2,260,870	-	2,260,870	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade Telemetric System	Provincial Government - DLG	782,609	-	782,609	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Beaufort West - Waste Water Treatment Works	National Government - WSIG	14,525,794	-	14,525,794	28,844,348	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	869,565	-	869,565	6,250,924	-
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	122,441	-	122,441	391,467	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	New High Mast Lights - (Prince Valley & Kwa-Mandlenkosi)	National Government - MIG	-	-	-	1,539,859	2,414,007
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Upgrading of Landfill site - (Vaalkoppies Waste Disposal Facility)	National Government - MIG	-	-	-	-	4,541,906
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	20MVA 22/11 kV Upgrading of Main Substation	National Government - INEP	7,826,087	-	7,826,087	4,347,826	4,544,348
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	230,000	-	230,000	870,000	940,000
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Furniture and Office Equipment	Provincial Government - Roll-over	-	198,226	198,226	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Kwa-Mandlenkosi Library Upgrade	Provincial Government - Roll-over	-	179,014	179,014	-	-
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Internally generated funds - CRR	100,000	-	100,000	50,000	50,000
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Town Planning, Building Regulations and Enforcement, and City Engineer	Machinery and Equipment	Internally generated funds - CRR	200,000	-	200,000	200,000	200,000
Total				62,018,291	1,682,646	63,700,937	48,989,989	22,255,478