



5/1/21
MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER: OFFICE OF THE EXECUTIVE MAYOR

Verwysing
Reference
Isalathiso

5/1/21

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MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – FIRST QUARTER OF 2025/2026 FINANCIAL YEAR

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.


CLR. G.J. DUIMPIES
EXECUTIVE MAYOR

S. KULPACIE		OPDRAG

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Monitoring report July – September 2025

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Legislative Framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements. 28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act. The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

Report of the Executive Mayor

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.



Cllr. G.J. Duimpies

EXECUTIVE MAYOR

Mayor report and Resolutions

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

Tables and graphs on budget implementation in accordance with the SDBIP are contained in **part 3** of the report.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

1.1.3 Other relevant information

This report contains the pre-audit figures relating to the 2024/25 financial year that was submitted to the Auditor General for audit purposes at the end of August 2025.

2. Resolutions

IN-YEAR REPORT 2025/2026

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

RECOMMENDATION:

- a) That the Council notes the quarterly report (July 2025 – September 2025) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

PART 1 : Executive Summary

1.1 Consolidated Performance

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 1st quarter of 2025/26.

The following table summarizes the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

Rand thousands	Capital Expenditure	Operating Income	Operating Expenditure
Original Budget	62,018	554,322	551,925
Adjusted Budget	-	-	-
Actual	3,316	121,586	90,400
% of original budget 2025/2026	5%	22%	16%
% of adjusted budget 2025/2026	-	-	-

Performance against annual budget (reasons for variances), material variances from SDBIP and remedial or corrective steps:

Operating Revenue by Source

<u>Rand thousands</u> <u>Revenue by Source</u>	<u>Original Budget</u>	<u>Actual Income to date</u>	<u>Budgeted Income to date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Service charges - Electricity</u>	138,976	39,459	34,744	4,715	14%
	<u>Reason for Variance:</u> The Municipality levy's seasonal tariffs, electricity demand during the winter months are reported higher with increased levies have resulted in the higher electricity billing.				
<u>Service charges - Water</u>	29,856	8,682	7,464	1,218	16%
	<u>Reason for Variance:</u> The installation of the SMART Meters has contributed to the increased revenue billing. The water flat rate levied for all unmetered consumers resulted in more water revenue being billed, replacements and maintenance of meters resulted in the levy of actual consumption, and this positively affected the billing of water revenue.				
<u>Service charges - Waste Water Management</u>	22,939	5,176	5,735	-559	-10%
	<u>Reason for Variance:</u> Building inspections have reported decreased sanitation points at consumer households, which gave effect in the correction of levies for sanitation and this negatively affected the year to date revenue at the end of the first quarter.				

<u>Service charges - Waste management</u>	13,190	3,008	3,298	-289	-9%
	<u>Reason for Variance:</u> Verification of refuse bags per batch for Business category reported lower statics, amendments were effected which affected the levies for waste disposal revenue billed.				
<u>Sale of Goods and Rendering of Services</u>	1,017	424	254	170	67%
	<u>Reason for Variance:</u> n/a, revenue recognized above target.				
<u>Agency services</u>	1,697	667	424	243	57%
	<u>Reason for Variance:</u> n/a, revenue recognized above target.				
<u>Interest earned from Receivables</u>	12,711	2,134	3,178	-1,043	-33%
	<u>Reason for Variance:</u> Household and Business consumers have been entering into repayment plans to settle arrear debt over an approved period, these repayment plans are exempted for levying interest. Improvement of the collection rate is evident that the municipality is collecting on arrears debt.				
<u>Interest from Current and Non Current Assets</u>	2,915	894	729	165	23%
	<u>Reason for Variance:</u> n/a, revenue recognized above target.				

<u>Rental from Fixed Assets</u>	1,981	362	495	-134	-27%
	<u>Reason for Variance:</u> Council resolved that lease agreements should be terminated where there no occupation has occurred and all levies be reversed, thus effecting the year-to date on income from rental of fixed assets				
<u>Licence and permits</u>	273	55	68	-13	-19%
	<u>Reason for Variance:</u> n/a, variance not material. Given that it is only the end of the first quarter of the financial year, revenue is expected to increase as the year progress.				
<u>Operational Revenue</u>	1,859	400	465	-64	-14%
	<u>Reason for Variance:</u> n/a, variance not material. Given that it is only the end of the first quarter of the financial year, revenue is expected to increase as the year progress.				
<u>Property rates</u>	57,971	14,378	14,493	-115	-1%
	<u>Reason for Variance:</u> n/a, variance not material.				
<u>Fines, penalties and forfeits</u>	83,479	1,939	20,870	-18,931	-91%
	<u>Reason for Variance:</u> The variance is mainly attributable to the traffic fines debtor and the iGRAP1 treatment thereof.				
<u>Licence and permits</u>	208	38	52	-14	-26%

	<u>Reason for Variance:</u> n/a, variance not material. Given that it is only the end of the first quarter of the financial year, revenue is expected to increase as the year progress.				
<u>Transfers and subsidies - Operational</u>	154,791	-42,767	38,698	4,069	11%
	<u>Reason for Variance:</u> n/a. Overperformance was due to the first equitable share allocation that was received by the municipality during the first quarter of the 2025/2026 financial year.				
<u>Interest</u>	3,655	731	914	-183	-20%
	<u>Reason for Variance:</u> n/a, variance not material. Given that it is only the end of the first quarter of the financial year, revenue is expected to increase as the year progress.				
<u>Operational Revenue</u>	1,215	471	304	167	55%
	<u>Reason for Variance:</u> n/a, revenue recognized above target.				
<u>Other Gains</u>	25,587	-	6,397	-6,397	-100%
	<u>Reason for Variance:</u> n/a. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million relate to the second third write-off over a three year period. The municipality is currently awaiting the outcome / approval of the second write-off.				

Transfers and subsidies - capital (monetary allocations)	26,171	12,239	6,543	5,697	87%
	<u>Reason for Variance:</u> n/a. Overperformance was due to the high expenditure at the end of the first quarter on the Municipal Infrastructure Grant (MIG).				
<u>Total Revenue</u>	554,322	121,586	138,581	-16,994	-12%

Operating Expenditure by type:

<u>Rand thousands</u> <u>Expenditure type:</u>	<u>Original Budget</u>	<u>Actual Expenditure</u> <u>to date</u>	<u>Budgeted</u> <u>Expenditure to date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Employee related costs</u>	151,147	32,033	37,787	5,754	-15%
	<u>Reason for Variance:</u> n/a, expenditure are still within the year to date budget.				
<u>Remuneration of councillors</u>	7,320	1,528	1,830	-302	-17%
	<u>Reason for Variance:</u> n/a, expenditure are still within the year to date budget.				
<u>Bulk purchases - electricity</u>	121,951	25,359	30,488	-5,129	-17%
	<u>Reason for Variance:</u> n/a, variance not material.				
<u>Inventory consumed</u>	27,010	3,329	6,752	-3,424	-51%
	<u>Reason for Variance:</u> n/a, expenditure within the budget and are expected to increase as the year progress.				
<u>Debt impairment</u>	66,155	-	16,539	-16,539	-100%
	<u>Reason for Variance:</u> n/a, variance not material.				

<u>Depreciation and amortisation</u>	26,085	6,521	6,521	-	-
	<u>Reason for Variance:</u> n/a, expenditure within the budget.				
<u>Interest</u>	1,395	232	349	-117	-34%
	<u>Reason for Variance:</u> n/a, expenditure within the budget.				
<u>Contracted services</u>	76,115	4,347	19,029	-14,682	-77%
	<u>Reason for Variance:</u> n/a, expenditure within the budget.				
<u>Irrecoverable debts written off</u>	32,970	9	8,243	-8,234	-100%
	<u>Reason for Variance:</u> n/a				
<u>Operational costs</u>	41,775	17,042	10,444	6,598	63%
	<u>Reason for Variance:</u> The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 8,229 million as well as annual expenditure invoices that was raised in July.				
<u>Total Expenditure</u>	551,925	90,400	137,982	-47,582	-34%

Capital Expenditure:

<u>Rand thousands</u>	<u>Original Budget</u>	<u>Actual Expenditure to date</u>	<u>Budgeted Expenditure to date</u>	<u>Variance</u>	<u>Variance %</u>
<u>Directorate:</u>					
<u>Municipal Manager</u>	-	-	-	-	-
	<u>Reason for Variance:</u> n/a, no budget allocated for the 2025/26 financial year.				
<u>Infrastructure Services</u>	54,133	2,560	13,533	-10,973	-81%
	<u>Reason for Variance:</u> The majority (87%) of the 2025/26 capital budget projects reside in the Directorate Infrastructure Services. The projects are funded by the Municipal Infrastructure Grant (MIG), Water Services Infrastructure Grant (WSIG), Integrated National Electrification Programme Grant (INEP), DLG : Municipal Water Resilience Grant and co-funding by the municipality.				
<u>Corporate Services</u>	230	-	58	-58	-100%
	<u>Reason for Variance:</u> The only project on the capital budget relate to the acquisition computer equipment. Planned to start January 2026.				
<u>Financial Services</u>	100	-	25	-25	-100%
	<u>Reason for Variance:</u> The only project on the capital budget relate to the acquisition of furniture and office equipment. Final award will be made in October and furniture and office equipment will be procured in the second quarter of the				

	2025/26 financial year.				
<u>Community Services</u>	7,555	756	1,889	-1,133	-60%
	<u>Reason for Variance:</u> There is currently two capital projects namely Expansion of Cemetery Site in Murraysburg and Upgrading of Beaufort West Netball and Tennis Courts. These projects are funded by the Municipal Infrastructure Grant and co-funding by the municipality.				
<u>Total Capital Expenditure</u>	62,018	3,316	15,505	-12,189	-79%

See below the progress on Top 10 Capital Projects: 1St Quarter (July – September 2025) under 2.8.15 of the report.

PART 2 : In-year Budget Statement Tables

2.1. Table C1: Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q1 First Quarter									
Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	55,328	57,971	—	4,787	14,378	14,493	(115)	-1%	57,971
Service charges	184,388	204,982	—	19,808	56,326	51,240	5,086	10%	204,982
Investment revenue	3,059	2,915	—	801	894	729	165	23%	2,915
Transfers and subsidies - Operational	105,996	154,791	—	1,898	42,767	38,698	4,069	0	154,791
Other own revenue	108,513	133,683	—	2,040	7,222	33,421	(26,199)	-78%	133,683
Total Revenue (excluding capital transfers and contributions)	437,282	554,322	—	29,134	121,588	138,581	(16,994)	-12%	554,322
Employee costs	133,434	151,147	—	10,706	32,033	37,787	(5,754)	-15%	151,147
Remuneration of Councilors	8,538	7,320	—	560	1,528	1,830	(302)	-17%	7,320
Depreciation and amortisation	31,601	28,085	—	8,521	8,521	8,521	—	—	28,085
Interest	10,882	1,395	—	80	232	349	(117)	-34%	1,395
Inventory consumed and bulk purchases	127,427	148,961	—	13,470	28,698	37,240	(8,552)	-23%	148,961
Transfers and subsidies	—	—	—	—	—	—	—	—	—
Other expenditure	149,013	217,016	—	8,543	21,398	54,254	(32,856)	-61%	217,016
Total Expenditure	458,873	551,925	—	39,880	90,400	137,582	(47,582)	-34%	551,925
Surplus/(Deficit)	(21,591)	2,397	—	(10,746)	31,188	599	30,588	5108%	2,397
Transfers and subsidies - capital (monetary allocations)	27,744	69,734	—	864	3,808	17,433	(13,625)	-78%	69,734
Transfers and subsidies - capital (in-kind)	460	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	6,613	72,131	—	(9,882)	34,794	18,032	16,762	93%	72,131
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	6,613	72,131	—	(9,882)	34,794	18,032	16,762	93%	72,131
Capital expenditure & funds sources									
Capital expenditure	29,507	62,018	—	930	3,318	15,505	(12,189)	-79%	62,018
Capital transfers recognized	24,155	60,638	—	930	3,318	15,160	(11,843)	-78%	60,638
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	5,353	1,380	—	—	—	345	(345)	-100%	1,380
Total sources of capital funds	29,507	62,018	—	930	3,318	15,505	(12,189)	-79%	62,018
Financial position									
Total current assets	83,794	101,081	—	—	140,979	—	—	—	101,081
Total non current assets	460,741	494,518	—	—	459,164	—	—	—	494,518
Total current liabilities	124,757	94,488	—	—	146,579	—	—	—	94,499
Total non current liabilities	99,818	72,816	—	—	99,618	—	—	—	72,816
Community wealth/Equity	320,150	428,284	—	—	254,946	—	—	—	428,284
Cash flows									
Net cash from (used) operating	32,294	83,527	—	(16,710)	15,348	15,882	536	3%	83,527
Net cash from (used) investing	(29,627)	(62,018)	—	(37)	(37)	(15,505)	(15,468)	100%	(62,018)
Net cash from (used) financing	(1,181)	(1,169)	—	—	—	(292)	(292)	100%	(1,168)
Cash/cash equivalents at the month/year end	17,369	19,295	—	(16,747)	32,677	19,040	(13,638)	-72%	19,295
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	23,924	5,458	5,527	4,357	3,937	4,846	4,163	169,484	221,693
Creditors Age Analysis									
Total Creditors	13,950	352	2,657	2,083	0	44	1,568	104,083	124,726

2.2. Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WG053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
Description	Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		168,335	200,934		9,464	38,147	58,234	(14,087)	-24%	200,934
Executive and council		17,236	12,222		50	5,038	3,056	1,980	65%	12,222
Finance and administration		180,860	188,712		9,406	31,111	47,178	(16,067)	-34%	188,712
Internal audit		240								
Community and public safety		33,688	40,364		1,064	3,734	10,691	(9,357)	-63%	40,364
Community and social services		9,407	9,693		736	2,223	2,471	(248)	-10%	9,693
Sport and recreation		6,637	7,060		80	164	1,765	(1,571)	-89%	7,060
Public safety		17,594	23,022		248	1,317	5,766	(4,439)	-77%	23,022
Housing			369				100	(100)	-100%	369
Health										
Economic and environmental services		1,787	18,025		530	1,024	4,905	(2,882)	-74%	18,025
Planning and development		1,208	1,591		120	614	368	216	64%	1,591
Road transport		460	14,434		411	411	3,608	(3,198)	-86%	14,434
Environmental protection										
Trading services		231,721	386,733		18,940	64,288	81,683	(7,395)	-9%	386,733
Energy services		121,683	167,407		12,587	42,819	41,852	765	2%	167,407
Water management		39,758	110,874		2,899	4,286	27,718	(23,421)	-84%	110,874
Waste water management		38,073	58,982		2,157	15,117	14,746	371	3%	58,982
Waste management		33,498	28,470		1,305	22,254	7,905	14,287	202%	28,470
Other	4									
Total Revenue - Functional	2	465,486	624,056		29,986	128,194	156,014	(30,820)	-20%	624,056
Expenditure - Functional										
Governance and administration		122,168	90,716		1,661	19,055	22,679	(3,594)	-16%	90,716
Executive and council		25,960	25,367		(4,951)	(412)	6,347	(6,759)	-100%	25,367
Finance and administration		94,706	63,636		6,509	19,186	15,959	3,227	20%	63,636
Internal audit		1,403	1,403		104	312	373	(62)	-17%	1,403
Community and public safety		95,484	147,101		4,593	11,528	36,775	(25,249)	-60%	147,101
Community and social services		10,821	13,962		1,758	3,730	3,468	232	7%	13,962
Sport and recreation		9,024	9,873		832	2,175	2,468	(293)	-12%	9,873
Public safety		77,198	121,278		1,879	5,275	30,319	(25,044)	-83%	121,278
Housing		1,341	1,960		124	346	490	(144)	-29%	1,960
Health										
Economic and environmental services		29,847	32,485		3,793	8,908	8,122	(1,214)	-15%	32,485
Planning and development		11,890	10,337		1,047	2,085	2,564	(500)	-19%	10,337
Road transport		18,057	22,151		2,747	4,824	5,539	(714)	-13%	22,151
Environmental protection										
Trading services		206,273	281,621		20,833	62,680	70,405	(17,525)	-25%	281,621
Energy services		128,533	156,768		23,140	40,074	39,192	882	2%	156,768
Water management		42,412	86,802		3,316	6,477	21,701	(15,223)	-70%	86,802
Waste water management		20,830	18,309		1,619	2,810	4,702	(1,892)	-40%	18,309
Waste management		16,688	19,243		1,988	3,518	4,811	(1,292)	-27%	19,243
Other										
Total Expenditure - Functional	3	458,673	561,925		39,880	60,408	137,582	(47,582)	-34%	561,925
Surplus/ (Deficit) for the year		6,813	72,131		(9,894)	67,786	18,432	16,762	93%	72,131

2.3. Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Infrastructure Services and Community Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,467	8,758	-	41	3,622	2,189	1,432	65.4%	8,758
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		201,389	278,785	-	17,480	61,798	69,696	(7,898)	-11.3%	278,785
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,639	11,741	-	730	3,537	2,935	602	20.5%	11,741
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		166,616	109,006	-	8,847	24,994	27,252	(2,257)	-8.3%	109,006
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,376	215,765	-	2,900	31,242	53,941	(22,700)	-42.1%	215,765
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	465,486	624,056	-	29,998	125,194	156,014	(30,820)	-19.8%	624,056
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		15,855	7,159	-	(5,574)	(3,084)	1,790	(4,874)	-272.3%	7,159
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		229,608	256,365	-	32,757	58,117	64,091	(5,974)	-9.3%	256,365
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,055	52,445	-	3,706	11,132	13,111	(1,980)	-15.1%	52,445
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		56,087	22,803	-	3,624	10,420	5,701	4,719	82.8%	22,803
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		114,267	213,153	-	5,366	13,814	53,288	(39,474)	-74.1%	213,153
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	458,873	551,925	-	39,880	90,400	137,882	(47,582)	-34.5%	551,925
Surplus/ (Deficit) for the year	2	6,613	72,131	-	(9,882)	34,794	18,032	16,782	93.0%	72,130

2.4. Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		106,461	138,976	-	13,819	39,459	34,744	4,715	14%	138,976
Service charges - Water		27,119	29,856	-	3,384	8,682	7,464	1,218	16%	29,856
Service charges - Waste Water Management		19,772	22,919	-	1,650	5,176	5,735	(559)	-10%	22,939
Service charges - Waste management		11,036	13,190	-	945	3,008	3,298	(289)	-9%	13,190
Sale of Goods and Rendering of Services		777	1,017	-	44	424	254	170	67%	1,017
Agency services		1,366	1,697	-	97	667	424	243	57%	1,667
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,154	12,711	-	707	2,134	3,178	(1,043)	-33%	12,711
Interest from Current and Non Current Assets		3,059	2,815	-	501	894	729	165	23%	2,915
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,181	1,981	-	101	362	495	(134)	-27%	1,981
Licence and permits		81	273	-	25	55	68	(13)	-19%	273
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		1,322	1,859	-	66	400	665	(64)	-14%	1,859
Non-Exchange Revenue										
Property rates		65,326	67,971	-	4,787	14,378	14,493	(115)	-1%	67,971
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		66,660	83,479	-	581	1,939	20,870	(18,931)	-91%	83,479
Licence and permits		151	208	-	16	38	52	(14)	-25%	208
Transfers and subsidies - Operational		105,996	154,791	-	1,698	42,767	38,898	4,069	11%	154,791
Interest		3,072	3,655	-	249	731	914	(183)	-20%	3,655
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,370	1,215	-	155	471	304	167	55%	1,215
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		23,178	25,587	-	-	-	6,397	(6,397)	-100%	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		437,282	554,322	-	29,134	121,586	136,581	(15,994)	-12%	554,322
Expenditure By Type										
Employee related costs		133,434	151,147	-	10,706	32,033	37,787	(5,754)	-15%	151,147
Remuneration of councillors		6,536	7,320	-	560	1,528	1,830	(302)	-17%	7,320
Bulk purchases - electricity		106,242	121,951	-	12,064	25,359	30,488	(5,129)	-17%	121,951
Inventory consumed		21,186	27,010	-	1,407	3,329	8,752	(3,424)	-51%	27,009
Debt impairment		15,449	66,155	-	-	-	16,539	(16,539)	-100%	66,155
Depreciation and amortisation		31,601	26,085	-	6,521	6,521	6,521	-	-	26,085
Interest		10,862	1,395	-	80	232	349	(117)	-34%	1,395
Contracted services		26,087	76,115	-	2,412	4,347	19,029	(14,682)	-77%	76,115
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		71,865	32,870	-	-	9	8,243	(8,234)	-100%	32,870
Operational costs		32,223	41,775	-	6,130	17,042	10,444	6,598	63%	41,776
Losses on Disposal of Assets		2,056	-	-	-	-	-	-	-	-
Other Losses		1,226	-	-	-	-	-	-	-	-
Total Expenditure		457,745	551,925	-	39,880	90,400	137,982	(47,582)	-34%	551,925
Surplus/(Deficit)		(20,463)	2,397	-	(10,746)	31,166	999	30,558	0	2,397
Transfers and subsidies - capital (monetary allocations)		27,744	69,734	-	864	3,608	17,433	(13,826)	(0)	69,734
Transfers and subsidies - capital (in-kind)		460	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7,740	72,131	-	(9,882)	34,794	18,032	15,762	0	72,130
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7,740	72,131	-	(9,882)	34,794	18,032	15,762	0	72,130
Share of Surplus/(Deficit) attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/(Deficit) attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7,740	72,131	-	(9,882)	34,794	18,032	15,762	0	72,130
Share of Surplus/(Deficit) attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		7,740	72,131	-	(9,882)	34,794	18,032	15,762	0	72,130

2.5. Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,498	8,591	-	-	-	2,148	(2,148)	-100%	8,591
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		8,764	12,855	-	357	408	3,214	(2,806)	-87%	12,855
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	13,363	21,447	-	357	408	5,362	(4,954)	-82%	21,447
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		3,761	33,678	-	325	2,560	8,420	(5,859)	-73%	33,678
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,480	230	-	-	-	58	(58)	-100%	230
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	-	-	-	25	(25)	-100%	100
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,818	6,563	-	248	348	1,841	(1,293)	-79%	6,563
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16,145	40,572	-	573	2,908	10,143	(7,235)	-71%	40,572
Total Capital Expenditure		29,507	62,018	-	930	3,316	15,505	(12,189)	-78%	62,018
Capital Expenditure - Functional Classification										
Governance and administration		729	330	-	-	-	83	(83)	-100%	330
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		729	330	-	-	-	83	(83)	-100%	330
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7,702	7,555	-	248	369	1,889	(1,490)	-79%	7,555
Community and social services		1,068	992	-	179	230	248	(18)	-7%	992
Sport and recreation		6,633	6,563	-	69	160	1,841	(1,472)	-90%	6,563
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1,642	12,828	-	357	357	3,207	(2,850)	-88%	12,828
Planning and development		516	200	-	-	-	50	(50)	-100%	200
Road transport		426	12,628	-	357	357	3,157	(2,800)	-88%	12,628
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,638	41,304	-	325	2,560	10,326	(7,766)	-75%	41,304
Energy services		8,072	7,826	-	-	-	1,957	(1,957)	-100%	7,826
Water management		3,145	18,952	-	85	919	4,738	(3,819)	-81%	18,952
Waste water management		-	14,526	-	240	1,841	3,631	(1,991)	-55%	14,526
Waste management		10,818	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,507	62,018	-	930	3,316	15,505	(12,189)	-78%	62,018
Funded by:										
National Government		20,808	57,595	-	751	3,137	14,399	(11,262)	-78%	57,595
Provincial Government		3,351	3,043	-	179	179	761	(532)	-76%	3,043
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24,159	60,638	-	930	3,316	15,160	(11,843)	-78%	60,638
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5,353	1,380	-	-	-	345	(345)	-100%	1,380
Total Capital Funding		29,507	62,018	-	930	3,316	15,505	(12,189)	-78%	62,018

2.6. Table C6: Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2024/25 Audited Outcome	Original Budget	Budget Year 2025/26 Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		17,369	19,295	–	53,554	19,295
Trade and other receivables from exchange transactions		13,552	23,276	–	(13,049)	23,276
Receivables from non-exchange transactions		29,597	28,747	–	68,678	28,747
Current portion of non-current receivables		12,752	1,599	–	12,752	1,599
Inventory		4,063	3,058	–	3,887	3,058
VAT		5,251	14,761	–	11,818	14,761
Other current assets		201	10,345	–	3,338	10,345
Total current assets		83,784	101,081	–	140,979	101,081
Non current assets						
Investments		–	–	–	1,628	–
Investment property		5,122	5,412	–	5,066	5,412
Property, plant and equipment		450,987	484,851	–	447,041	484,851
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		3,340	3,340	–	3,340	3,340
Intangible assets		1,032	1,343	–	1,029	1,343
Trade and other receivables from exchange transactions		209	(511)	–	209	(511)
Non-current receivables from non-exchange transactions		50	83	–	50	83
Other non-current assets		–	–	–	–	–
Total non current assets		460,741	494,518	–	459,184	494,518
TOTAL ASSETS		544,525	595,599	–	600,143	595,599
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1,169	651	–	1,169	651
Consumer deposits		2,793	2,682	–	2,862	2,682
Trade and other payables from exchange transactions		95,878	62,347	–	90,247	62,347
Trade and other payables from non-exchange transactions		4,183	0	–	22,644	0
Provision		4,389	19,265	–	19,557	19,265
VAT		–	9,553	–	9,099	9,553
Other current liabilities		16,345	–	–	–	–
Total current liabilities		124,757	94,499	–	145,579	94,499
Non current liabilities						
Financial liabilities		2,573	1,921	–	2,573	1,921
Provision		63,379	28,017	–	31,111	28,017
Long term portion of trade payables		13,528	14,097	–	33,687	14,097
Other non-current liabilities		20,139	28,780	–	32,267	28,780
Total non current liabilities		99,618	72,816	–	99,618	72,816
TOTAL LIABILITIES		224,375	167,315	–	245,197	167,315
NET ASSETS	2	320,150	428,284	–	354,946	428,284
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		316,045	424,180	–	350,841	424,180
Reserves and funds		4,104	4,104	–	4,104	4,104
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	320,150	428,284	–	354,946	428,284

2.7. Table C7: Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		42,169	51,150	-	4,438	11,401	12,787	(1,387)	-11%	51,150
Service charges		138,790	190,836	-	10,807	31,546	47,709	(16,063)	-34%	190,836
Other revenue		61,254	101,364	-	2,502	10,332	25,341	(15,009)	-59%	101,364
Transfers and Subsidies - Operational		108,013	108,791	-	3,891	45,313	27,198	18,115	67%	108,791
Transfers and Subsidies - Capital		28,334	69,734	-	-	19,522	17,433	2,089	12%	69,734
Interest		3,059	2,915	-	-	-	729	(729)	-100%	2,915
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(346,013)	(459,867)	-	(38,348)	(102,898)	(114,987)	(12,086)	11%	(459,867)
Interest		(2,691)	(1,395)	-	-	-	(349)	(349)	100%	(1,395)
Transfers and Subsidies		(620)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		32,294	63,527	-	(16,710)	15,346	15,882	536	3%	63,527
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	0	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	(37)	(37)	-	(37)	#DIV/0!	-
Payments										
Capital assets		(29,627)	(62,018)	-	-	-	(15,505)	(15,505)	100%	(62,018)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(29,627)	(62,018)	-	(37)	(37)	(15,505)	(15,468)	100%	(62,018)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1,181)	(1,169)	-	-	-	(292)	(292)	100%	(1,169)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,181)	(1,169)	-	-	-	(292)	(292)	100%	(1,169)
NET INCREASE/ (DECREASE) IN CASH HELD										
		1,485	340	-	(16,747)	15,309	85			340
Cash/cash equivalents at beginning:		15,983	18,955	-	-	17,369	18,955			18,955
Cash/cash equivalents at month/year end:		17,369	19,295	-	(16,747)	32,677	19,040			19,295

The table below indicate the bank statement and investment balances movement for September 2025.

Bank and Investment Balances Movement - September 2025							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Investment Withdrawals	Closing Balance
Nedbank Account	8,120,287.54	39,420,180.20	40,471,442.58	-	35,315.90	-	7,104,341.06
ABSA Account	225,743.31	2,249,604.34	2,121,091.15	-	10.35	-	354,266.85
Investment Balances	50,108,622.23	-	-	2,821,664.78	765,418.69	6,003,652.11	47,692,053.59
Balance	58,454,653.08	41,669,784.54	42,592,533.73	2,821,664.78	800,744.94	6,003,652.11	55,150,661.50

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

2.8. SUPPORTING DOCUMENTATION

2.8.1. Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter												
Description	NT Code	Budget Year 2023/26									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr			
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	4,718	2,134	1,704	1,530	1,250	2,171	1,445	27,453	42,406	33,840	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,191	348	757	280	198	294	188	9,823	14,006	4,712	
Receivables from Non-exchange Transactions - Property Rates	1400	5,696	1,248	1,557	1,138	1,050	1,008	1,047	42,659	55,403	46,802	
Receivables from Exchange Transactions - Waste Water Management	1500	3,176	859	843	833	819	813	839	38,799	46,983	42,103	
Receivables from Exchange Transactions - Waste Management	1600	1,757	524	505	511	467	490	509	23,197	27,951	25,204	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	0	0	0	-	7	1	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	643	643	643	
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1800	380	343	180	144	123	158	137	32,809	34,254	33,372	
Total By Income Source	2000	23,924	5,458	5,527	4,357	3,937	4,848	4,183	188,484	221,693	186,786	
2022/23 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	3,393	357	248	164	151	176	121	7,890	12,458	6,302	
Commercial	2300	5,664	723	784	582	564	610	500	20,591	30,077	22,806	
Households	2400	13,866	4,224	4,350	3,484	3,061	3,067	3,389	138,182	172,558	150,119	
Other	2500	1,601	152	147	107	111	94	97	4,851	6,558	5,260	
Total By Customer Group	2600	23,924	5,458	5,527	4,357	3,937	4,848	4,183	188,484	221,693	186,786	

Apart from the normally credit control and debt collection measures applied, the following measures will also be implemented to increase the current collection rate to 90% at the end of September 2025 and to reduce the outstanding debtors book:

- Systemize Invoicing - ensuring that all consumers receive their monthly account, this would enable consumers to be prepared to pay accounts before the due date.
- Billing accuracy - capturing of accurate readings for all electricity and water consumption on consumer accounts
- Customer Relation Management - one of the key strategies that the Revenue Management section is embarking on is communication with Debtors and control of Debtor book. The Department is actively communicating with consumers through SMS messaging, additional communication by means of flyers and monthly notices.
- Segmenting of Consumers - the municipality will embark on a strategy of getting to know your consumers, in addition this strategy will ensure that the municipality is able to apply a collection strategy for each segment based on their payment behavior.

2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter										
Description	NT Code	Budget Year 2025/26								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	13,026	6	1,253	-	0	-	-	55,156	69,441
Bulk Water	0200	-	-	-	1,439	-	-	-	13,807	15,248
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	322	346	1,324	536	-	44	7	17,028	19,607
Auditor General	0800	146	-	60	108	-	-	1,551	18,086	19,972
Other	0800	458	-	-	-	-	-	-	4	460
Medical Aid deductions	0850	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	13,950	352	2,657	2,083	0	44	1,558	104,083	124,726

The total outstanding creditors at the end of September 2025 amounted to R 124,726 million. The biggest outstanding creditor being Eskom. The municipality applied for the Municipal Debt Relief in terms of MFMA Circular 124 and the application was approved for the amount of R 76,761,669.05.

The National Treasury in collaboration with the Western Cape Provincial Treasury assessed Beaufort West Municipality's compliance over the first debt relief cycle (01 July 2023 to 30 June 2024). The Municipality was assessed to have substantially met (100 per cent) the conditions of its National Treasury debt relief approval during the first cycle of its participation in the programme.

The National Treasury instructed Eskom to write-off one third (1/3) of the municipal relief debt of Beaufort West LM to the value of R25 587 223.02.

The municipality also negotiated repayment plans for the outstanding debt relating to the Auditor General, SALGA and Provincial Department of Transport. The payments on these arrangements are update as per the agreements at the end of September 2025.

The municipality must still enter into a payment arrangement with the Department Labour for the Workman's Compensation (COIDA).

National Treasury has also rolled out the Water Debt Relief programme that works the same as the Eskom Debt Relief. The municipality submitted its application during September 2025 and

are now awaiting approval from the Department of Water and Sanitation (DWS) and National Treasury.

There is an improvement in the payment of outstanding creditors given the past payment performance, however progress are being made to payment amounts owed to suppliers within the stipulated 30 days as required by MFMA (65) (2) (e).

2.8.3 Table C5: Investment Portfolio

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter					
Investments by maturity Name of Institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
Standard Bank	2,790	45	-	-	2,834
ABSA Bank	44,546	676	(6,004)	2,822	42,040
Nedbank	975	17	-	-	993
Investec	1,798	26	-	-	1,826
	-				-
					-
Municipality sub-total	50,109	765	(6,004)	2,822	47,692
Entities					
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	50,109	765	(6,004)	2,822	47,692

The total investment balance of the Municipality at the end of first quarter of the 2025/2026 financial year amounted to R 47,692 million.

The table below provides a summary of the movements that occurred during the first quarter of the financial year (July 2025 – September 2025).

Investment Balances July - September 2025		
M01 - July 2025	Investment Opening Balance - 1 July 2025	16,268,197.34
M01 - July 2025	Investment Top Up	50,133,350.18
M01 - July 2025	Investment Withdrawals	- 10,225,950.00
M01 - July 2025	Interest Capitalised	-
Balance - 31 July 2025		56,175,597.52
M02 - August 2025	Investment Top Up	2,683,255.54
M02 - August 2025	Investment Withdrawals	- 8,750,230.83
M02 - August 2025	Interest Capitalised	-
Balance - 31 August 2025		50,108,622.23
M03 - September 2025	Investment Top Up	2,821,664.78
M03 - September 2025	Investment Withdrawals	- 6,003,652.11
M03 - September 2025	Interest Capitalised	765,418.69
Balance - 30 September 2025		47,692,053.59

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments for the first quarter (July 2025 – September 2025) amounted to R 765,418.69.

Included in the balance of R 47,692,053.59 is the unspent conditional grants amounting to R 22,644,268.93 that are cash backed on investment.

2.8.4. Table SC6: Transfers and grant receipts

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	12									
Operating Transfers and Grants										
National Government:		92,764	143,161	-	-	41,289	35,790	5,499	15.4%	143,161
Equitable share		85,840	92,780	-	-	36,658	23,195	13,463	66.7%	92,780
Municipal Infrastructure Grant (MIG)		782	812	-	-	241	203	38	19.6%	812
Local Government Financial Management Grant (FMG)		1,907	2,000	-	-	2,000	600	1,400	300.0%	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,226	1,569	-	-	390	392	(2)	-0.5%	1,569
SmartMeters Grant		-	46,000	-	-	-	11,500	(11,500)	-100.0%	46,000
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		11,055	9,052	-	2,919	2,919	2,273	646	28.4%	9,052
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		2,725	495	-	495	495	124	371	300.0%	495
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		310	-	-	-	-	-	-	-	-
Department of Infrastructure - Tlo Dieke Restoration Grant		-	339	-	-	-	100	(100)	-100.0%	339
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable B1 Municipalities		6,803	7,272	-	2,424	2,424	1,816	606	33.3%	7,272
Department of Local Government - Municipal Energy Resilience Grant		-	400	-	-	-	100	(100)	-100.0%	400
Department of Local Government - Thabo Sereke-Carmes Grant (Sustainability - Operational Support Grant)		-	300	-	-	-	75	(75)	-100.0%	300
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		226	226	-	-	-	57	(57)	-100.0%	226
Department of Local Government - Western Cape Municipal Interventions Grant		1,741	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		370	-	-	-	-	-	-	-	-
Central Karoo District Municipality		370	-	-	-	-	-	-	-	-
Other grant providers:		1,624	2,538	-	972	1,105	635	471	74.2%	2,538
Cheseld Industries Education & Training Authority		1,617	2,538	-	972	972	625	338	53.2%	2,538
Local Government Sector Education and Training Authority		7	-	-	-	133	-	133	80.00%	-
Total Operating Transfers and Grants	5	106,663	154,791	-	3,891	45,313	38,698	6,615	17.1%	154,791
Capital Transfers and Grants										
National Government:		23,925	66,234	-	-	19,522	16,658	2,864	17.9%	66,234
Municipal Infrastructure Grant (MIG)		16,849	22,234	-	-	6,592	5,300	1,034	18.6%	22,234
Integrated National Electrification Programme Grant (INEP)		6,983	9,000	-	-	4,050	2,250	1,800	80.0%	9,000
Water Services Infrastructure Grant (WSIG)		-	35,000	-	-	8,880	8,750	130	1.5%	35,000
Local Government Financial Management Grant (FMG)		93	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		5,500	3,500	-	-	-	875	(875)	-100.0%	3,500
Department of Local Government - Municipal Water Resilience Grant		2,500	3,500	-	-	-	875	(875)	-100.0%	3,500
Department Cultural Affairs & Sport - Library Services - Community Library Services Grant		1,500	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities		1,100	-	-	-	-	-	-	-	-
Department of Local Government - Western Cape Municipal Interventions Grant		500	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	29,925	69,734	-	-	19,522	17,433	2,089	12.0%	69,734
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136,588	224,525	-	3,891	64,835	56,131	8,704	15.5%	224,525

2.8.5. Table SC7 (1): – Transfers and grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter									
Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:		92,784	143,161	-	929	40,500	35,790	4,710	143,161
Equitable share		68,840	92,780	-	-	38,658	23,195	15,463	92,780
Municipal Infrastructure Grant (MIG)		782	812	-	70	211	203	8	812
Local Government Financial Management Grant (FMG)		1,907	2,000	-	969	1,108	900	608	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,225	1,569	-	780	524	392	132	1,569
Smart Meters Grant		-	46,000	-	-	-	11,500	(11,500)	46,000
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-
Provincial Government:		11,014	9,092	-	635	1,790	2,273	(483)	9,092
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		2,304	495	-	-	-	124	(124)	495
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		1,110	-	-	-	-	-	-	-
Department of Infrastructure : Title Deeds Restoration Grant		-	369	-	-	-	100	(100)	369
Department of Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		6,675	7,272	-	614	1,723	1,818	(95)	7,272
Department of Local Government: Western Cape Municipal Interventions Grant		774	-	-	-	-	-	-	-
Department of Local Government: Municipal Energy Resilience Grant		-	400	-	-	-	100	(100)	400
Department of Local Government: Treasury Service Centres Grant (Sustainability: Operational Support Grant)		-	300	-	-	-	75	(75)	300
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		201	229	-	41	67	57	10	229
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-
District Municipality:		342	-	-	-	-	-	-	-
Central Karoo District Municipality		342	-	-	-	-	-	-	-
Other grant providers:		1,877	2,538	-	114	477	635	(158)	2,538
Chemical Industries Education & Training Authority		1,263	2,538	-	114	346	635	(289)	2,538
Local Government Sector Education and Training Authority		7	-	-	-	131	-	131	NO/NO
Services SETA		587	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		165,996	154,791	-	1,590	42,757	38,698	4,059	154,791
Capital expenditure of Transfers and Grants									
National Government:		23,925	68,234	-	864	3,608	16,558	(12,950)	68,234
Municipal Infrastructure Grant (MIG)		18,240	22,234	-	481	664	5,568	(4,884)	22,234
Integrated National Electrification Programme Grant (INEP)		6,983	9,009	-	-	-	2,250	(2,250)	9,000
Water Services Infrastructure Grant (WSIG)		-	35,000	-	373	2,944	8,750	(5,806)	35,000
Local Government Financial Management Grant (FMG)		93	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-
Provincial Government:		3,826	3,500	-	-	-	875	(875)	3,500
Department of Local Government: Municipal Water Resilience Grant		2,500	3,500	-	-	-	875	(875)	3,500
Department of Cultural Affairs & Sport: Replacement Funding for most vulnerable B3 Municipalities		18	-	-	-	-	-	-	-
Department of Cultural Affairs & Sport: Library Service - Community Library Services Grant		910	-	-	-	-	-	-	-
Department of Cultural Affairs & Sport: Development of Sport and Recreation Facilities		-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		392	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Services SETA		-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		27,751	69,734	-	864	3,608	17,433	(13,825)	69,734
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS									
		133,742	224,525	-	2,592	46,374	56,131	(9,757)	224,525

2.8.6. Summary of Monthly Movements on Conditional Grants

The table below provide a summary of the movements on the conditional grants for the first quarter (July 2025 – September 2025):

Summary of Unspent Conditional Grants - July - September 2025	
Conditional Grants - Opening Balance 1 July 2025	4,183,081.99
Grants Received During July 2025	58,552,378.79
Less : Grant Expenditure During July 2025	- 39,722,383.82
Closing Balance - 31 July 2025	23,013,076.96
Grants Received During August 2025	2,392,015.00
Less : Grant Expenditure During August 2025	- 4,089,751.54
Closing Balance - 31 August 2025	21,315,340.42
Grants Received During September 2025	3,891,000.00
Less : Grant Expenditure During September 2025	- 2,562,071.49
Closing Balance - 30 September 2025	22,644,268.93

The unspent conditional grant balance at the end of September amounted to R 22,644,268.93 million.

All unspent conditional grants were cash backed and on investment as at the end of September 2025.

2.8.7. Table SC8: Councillor and staff benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Aud/Mad Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,787	6,548	-	504	1,351	1,837	(286)	-17%	6,548
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		136	136	-	6	23	34	(11)	-33%	136
Cellphone Allowance		563	584	-	47	141	146	(5)	-3%	584
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		50	51	-	4	12	13	(1)	-3%	51
Sub Total - Councillors		6,536	7,320	-	560	1,528	1,830	(302)	-17%	7,320
Senior Managers of the Municipality										
Basic Salaries and Wages	3	2,864	4,331	-	171	569	1,063	(514)	-47%	4,331
Pension and UIF Contributions		462	367	-	46	102	92	10	11%	367
Medical Aid Contributions		223	100	-	10	30	25	5	21%	100
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		836	325	-	-	-	81	(81)	-100%	325
Motor Vehicle Allowance		291	181	-	25	55	45	10	22%	181
Cellphone Allowance		69	72	-	5	14	18	(5)	-25%	72
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		73	82	-	5	15	20	(5)	-25%	82
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		263	348	-	18	50	87	(34)	-39%	348
Acting and postrelated allowance		49	-	-	20	67	0	67	8749700%	0
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,130	5,808	-	269	908	1,452	(548)	-38%	5,808
Other Municipal Staff										
Basic Salaries and Wages		85,951	101,446	-	7,367	22,377	25,062	(2,685)	-12%	101,446
Pension and UIF Contributions		14,434	17,628	-	1,266	3,804	4,407	(603)	-14%	17,628
Medical Aid Contributions		2,658	2,972	-	237	703	743	(40)	-5%	2,972
Overtime		4,718	4,793	-	393	1,152	1,198	(46)	-4%	4,793
Performance Bonus		6,632	7,634	-	25	59	1,908	(1,850)	-97%	7,634
Motor Vehicle Allowance		223	324	-	14	41	81	(41)	-50%	324
Cellphone Allowance		142	158	-	11	32	39	(7)	-18%	158
Housing Allowances		712	496	-	41	124	124	(1)	0%	496
Other benefits and allowances		5,564	6,332	-	472	1,495	1,583	(88)	-6%	6,332
Payments in lieu of leave		541	-	-	118	236	0	236	2626511%	0
Long service awards		454	1,209	-	218	344	302	42	14%	1,209
Post-retirement benefit obligations	2	4,447	1,667	-	136	408	417	(9)	-2%	1,667
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and postrelated allowance		1,838	681	-	107	353	170	182	107%	681
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		128,304	145,341	-	10,407	31,127	38,335	(5,208)	-14%	145,341
TOTAL SALARY, ALLOWANCES & BENEFITS		139,970	158,467	-	11,239	33,500	39,817	(6,057)	-15%	158,467
TOTAL MANAGERS AND STAFF		133,434	151,147	-	10,708	32,033	37,787	(5,754)	-15%	151,147

2.8.8. Overtime Expenditure

The original approved overtime budget for 2025/26 financial year amounts to R 4,793,383.

The actual year to date overtime expenditure at the end of the first quarter are set out in the table below:

Item	Budget	M01 - July 2025	M02 - August 2025	M03 - September 2025	Year to date Total	% spend of Budget
Overtime	4,793,383	383,115.80	376,252.72	392,614.58	1,151,983.10	24.0%
Total	4,793,383	383,115.80	376,252.72	392,614.58	1,151,983.10	24.0%

The cost of employment should be closely monitored during the 2025/26 financial year specifically expenditure on overtime cost to ensure that this cost remain within the budget allocated.

2.8.9. Deviations

The Supply Chain Management (SCM) Implementation report for the first quarter (July 2025 – September 2025) indicate that there were three deviations that were approved by the Accounting Officer during the 1st quarter. The total amount of these deviations was R 97,706.55 see attached **Annexure A**, the SCM Implementation report for the first quarter of the 2025/26 financial year.

2.8.10. Withdrawals from municipal bank account

This part provides an overview of the withdrawals from municipal bank accounts in accordance with section 11, subsection 1(b) to (j).

See attached **Annexure B**.

2.8.11. Loans and borrowing for 1st quarter

The table below provides a summary of the outstanding loan balances as at the of the first quarter, September 2025.

BEAUFORT WEST MUNICIPALITY : LOAN REGISTER AS AT 30 SEPTEMBER 2025											
Loan No.	Contract nr	External loans	Institution	Rate	Term	Balance	Received	Interest	Capital Redemption	Balance	Maturity
						2025/07/01	2025/2026	2025/2026	2025/2026	2025/09/30	Date
103464/1	61000922	20MVA Transformer - Sub Station	DBSA	10.90	20	954,881.08	-	-	-	954,881.08	31/12/2029
103464/1	61000922	Farm Hansrivier	DBSA	10.90	20	275,506.68	-	-	-	275,506.68	31/12/2029
103464/1	61000922	Pressure Control System	DBSA	10.90	20	1,900,369.90	-	-	-	1,900,369.90	31/12/2029
						3,130,757.66	-	-	-	3,130,757.66	

Repayments are made bi-annually, in December and June of each financial year. The next installment is due and payable in December 2025.

2.8.12. Section 66 Report

The table below provides all the expenditure incurred by the municipality on staff salaries, wages, allowances and benefits as at the end of the 1st quarter of the 2025/26 financial year.

MFMA Section 66 Monthly Report																
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2025 - JUNE 2026																
TYPE OF EXPENDITURE	ORIGINAL BUDGET	ACTUAL Jul-25	ACTUAL Aug-25	ACTUAL Sep-25	ACTUAL Oct-25	ACTUAL Nov-25	ACTUAL Dec-25	ACTUAL Jan-26	ACTUAL Feb-26	ACTUAL Mar-26	ACTUAL Apr-26	ACTUAL May-26	ACTUAL Jun-26	YTD ACTUAL TOTAL		%
Basic Salaries and Wages	R 105,777,793	R 7,789,574	R 7,618,261	R 7,538,053	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 23,946,906		23%
Pension and UIF Contributions	R 17,939,285	R 1,302,154	R 1,291,239	R 1,312,121	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 3,065,313		22%
Medical Aid Contributions	R 3,072,068	R 241,148	R 244,825	R 247,372	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 733,148		24%
Overtime	R 4,793,383	R 989,110	R 978,263	R 982,615	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1,151,983		24%
Performance Bonus	R 324,701	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -		0%
Bonus	R 7,633,959	R 92,279	R -	R 20,450	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 58,730		1%
Motor Vehicle Allowance	R 565,256	R 26,002	R 28,802	R 36,803	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 95,607		19%
Acting and post related allowance	R 680,960	R 148,490	R 144,456	R 127,287	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 420,212		62%
Cellphone Allowance	R 229,880	R 15,550	R 15,150	R 15,150	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 45,850		20%
Housing Allowances	R 496,483	R 41,188	R 41,188	R 41,188	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 123,583		25%
Other benefits and allowances	R 6,415,800	R 468,378	R 564,189	R 477,510	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1,510,057		24%
Scarcity	R 347,351	R 17,812	R 17,812	R 17,812	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 52,835		15%
Payments in lieu of leave	R -	R 69,854	R 28,941	R 118,150	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 236,395	#DIV/0!	
Long service awards	R 1,299,073	R 115,029	R 11,553	R 217,778	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 344,359		26%
Postretirement benefit obligations	R 1,595,999	R 106,048	R 106,048	R 138,048	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 408,139		24%
TOTAL	R 161,111,932	R 10,898,798	R 10,917,825	R 10,765,914	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 32,032,607		21%
Note: on Other benefits and allowances																
Non-Pensionable Allowance	R 81,360	R 5,085	R 5,085	R 5,085	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 16,266		19%
Uniform Allowances	R 217,900	R -	R 98,000	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 88,060		40%
Standing Allowances	R 2,733,587	R 228,140	R 229,982	R 235,450	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 685,572		25%
Essential Users	R 3,316,762	R 292,570	R 292,570	R 292,570	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 987,711		21%
Bargaining Council Levies	R 65,991	R 4,581	R 4,543	R 4,405	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 13,529		21%
Total	R 6,415,800	R 468,378	R 564,189	R 477,510	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 1,510,057		24%

2.8.13. Municipal Debt Relief

This section provide a report by Provincial Treasury on the progress made by the municipality on the implementation of the Municipal Debt Relief conditions as per MFMA Circular No.124 as at the end of the August for the 2025/26 financial year.

See attached **Annexure C**.

2.8.14. Cost Containment Report

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 1 - JULY TO SEPTEMBER 2025				
Line Items	Original Budget 2025-26	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings
000 or thousands				
Use of consultants	10,097,658	2,524,415	1,007,378	1,517,037
Vehicles used for political office – bearers	-	-	-	-
Travel and subsistence	474,933	118,733	196,884	(78,150)
Domestic accommodation	706,166	176,542	248,727	(72,185)
Credit cards	-	-	-	-
Sponsorships, events and catering	85,000	21,250	43,655	(22,405)
Communication	2,809,580	702,395	411,521	290,874
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-
Overtime	4,793,383	1,198,346	1,151,983	46,363
Standby	2,733,567	683,392	685,572	(2,180)
Acting and Post Related Allowances	680,960	170,240	420,212	(249,972)
Furniture & Office Equipment	100,000	25,000	-	25,000
Other	-	-	-	-
TOTAL COST CONTAINMENT	22,481,247	5,620,312	4,165,932	1,454,380

2.8.15. Progress on Top 10 Capital Projects: 1st Quarter (July – September 2025)

WC053 Beaufort West Municipality - Top 10 Capital Projects September 2025								
No.	Project Name	Funding Source	Budget Year 2024/25	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?
1	Beaufort West - Waste Water Treatment Works	WSIG	14,525,794	1,640,615	3,631,449	- 1,990,833	Tenders received for the project are being evaluated.	Evaluation Stage
2	Neispoort Water Treatment Works	WSIG	15,908,989	919,401	3,977,247	- 3,057,847	Contractor was appointed.	Currently awaiting appeals period to lapse on the 16 October 2025.
3	Upgrade Gravel Roads : Blankenweg - Hillside	MIG	11,863,312	357,100	2,965,828	- 2,608,728	Implementation	Final Award made 02/09/2025. Contractor on site.
	Upgrade Gravel Roads : Blankenweg - Hillside	CRR	77,414	-	19,354	- 19,354		
4	20MVA 22/11 kV Upgrading of Main Substation	INEP	7,826,087	-	1,956,522	- 1,956,522	The Municipality Received its first allocation from the Department on the 31 July 2025. In tender process.	Consulting engineer were appointed and awaiting appeal period to lapse, than the tender process will commence to appoint the main contractor to roll-out the project.
5	Upgrading of Beaufort West Netball and Tennis Courts	MIG	5,913,043	169,112	1,478,261	- 1,309,149	Procurement, closing date 31 October 2025	Planned to start January 2026
	Upgrading of Beaufort West Netball and Tennis Courts	CRR	650,435		162,609	- 162,609		
6	Upgrade of Vandalized Boreholes	DLG	2,260,870		565,218	- 565,218	Awaiting funds to be transferred to Municipality	Awaiting Funding to be Transferred
7	Murraysburg: Cemetery: Expansion of Cemetery Site	MIG	869,565	50,784	217,391	- 166,607	Planning	Statutory Approvals and EIA's
	Murraysburg: Cemetery: Expansion of Cemetery Site	CRR	122,441		30,610	- 30,610		
8	Upgrade Telemetric System	DLG	782,609		195,652	- 195,652	Awaiting funds to be transferred to Municipality	Awaiting Funding to be Transferred
9	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	MIG	687,732	-	171,933	- 171,933	Planning	Planned to start May 2026
10	Computer Equipment	CRR	230,000	-	57,500	- 57,500	Planning	Planned to start January 2026
			61,718,291	3,137,012	15,429,573	- 12,292,561		

PART 3 : Top Level SDBIP Report Quarter 1

The Top Level Service Delivery and Budget Implementation Plan (SDBIP) report provides an overview on the progress made by each directorate on the implementation of the 2025/26 SBIP and the corrective measures that will be taken at the end of the first quarter.

See attached **Annexure D**.

Municipal manager's quality certification

QUALITY CERTIFICATE

I, AC Makendiana, the acting municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

☐

the monthly budget statement

☒

the quarterly report on the implementation of the budget and financial state of affairs of the municipality

☐

The mid-year budget and performance assessment

For the month of September 2025 of 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Amos MAKONDIANA

Municipal Manager of Beaufort West Municipality (WC053)

Signature: [Signature]

Date: 23/10/2025

Annexure A
Supply Chain Management (SCM) Implementation Report
Quarter 1



**MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE
BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO**

KANTOOR VAN DIE DIREKTEUR: FINANSIËLE DIENSTE

OFFICE OF THE DIRECTOR: FINANCIAL SERVICES

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/Kindly address all correspondence to the Municipal Manager/Umke imbelelwano mayithonyelwe kuMlawuli kaMazipala

Verwysing
Reference
Isalathiso

6/1/1/1

Privaatsak / Private Bag 582
Faks/Fax: (023) 4148105
Tel. (023) 4148100

Navre
Enquiries
Imibuzo

S.A Potberg

e-pos / e-mail: scenel@beaufortwestmun.co.za
Kerkstraat 15 Church Street
BEAUFORT-WES
BEAUFORT WEST
BHOBHOFOLO
6970

Datum
Date
Umhla

2025.10.15

MEMORANDUM TO THE MUNICIPAL MANAGER

**SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 1ST QUARTER- 01 JULY TILL
31 SEPTEMBER 2025**

1. EXECUTIVE SUMMARY

In terms of paragraph 6.3 of Council's Supply Chain Management Policy, the Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor of the municipality.

2. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE

In terms of the Municipal Supply Chain Management Regulations, Paragraph 45, awards given to close family members or persons in the service of the state, above R2 000, should be disclosed in the notes to the Annual Financial Statements. During the 1st quarter of 2025/2026 financial year awards amounting to R 1 296 346,27 were made by the municipality to people whose close family members are in the service of the state, see Annexure A for details.

3. MONTHLY REPORT ON DEVIATIONS AND MINOR BREACHES

The Supply Chain Management Policy states in Paragraph 10.3.1: "The accounting officer may dispense with the official procurement processes established by this policy and may procure any required goods or services through any convenient process, which may include direct negotiations, but only –

- (d) Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including:
- (d)(v) the appointment of any person to provide professional advice or services, where the value of such appointment is less than R200 000 or any such greater amount as may be legislated from time to time
- (d)(ii) Any contract with an organ of state, a local authority or a public utility corporation or company

There were 3 deviations approved by the Accounting Officer during the 1st quarter. The total amount of these deviations was R 97 706,55 see Annexure B for details.

4. AWARDS OF COMPETITIVE BIDS AND FORMAL QUOTATIONS IN TERMS OF SUB-DELEGATIONS

In terms of Section 5(3), an official or bid adjudication committee to which the power to make final awards has been sub-delegated must within five days of the end of each month submit to the accounting officer a written report containing particulars of each final award made by such official or committee during that month.

The Municipal Manager has sub-delegated the power to award Competitive Bids to the Bid Adjudication Committee and Formal Written Price Quotations to the Heads of Departments. There were 6 awards made in terms of these sub-delegations by Bid Adjudication Committee, R 30 100 100,76 and 1 awards by Head of Department which amount to R 258 397,88 and the details of these awards are attached as Annexure C.

5. CONTRACT MANAGEMENT

In terms of National Treasury Circular 62, contracts may be varied or expanded by not more than 20% for construction-related goods or services and no more than 15% for all other goods and or services.

The Municipality appointed Hurrycane Civils on 31 March 2025 through a competitive bidding process for the Upgrading of Kwa Mandlenkosi Library for an amount of R1 049 608,45 VAT Inclusive.

The Municipality received R 1.5 million for the extension / expansion of the Kwa Mandlenkosi Library. The plans received from Provincial Government Western Cape Directorate: Professional & Project Management Services who compiled the drawing indicated about 70m² floor area to be added to the existing area. The Municipality did the Bill of Quantity and this was based only on the construction of the new part and the conversion of the old toilets to allow for one disable people toilet.

Preliminary estimates showed that the allocated funds would not be enough to refurbish the old part of the building therefor no allowance was made for this in the Bill of Quantity.

We have R 450 391.55 available from initial budget for work on the old building so that the project would look well rounded off and complete.

The Contract Manager, Mr Norwood Kotze, requested that an application for the roll-over of the funds be submitted and that the contractor's scope of work be extended to complete the above outstanding work up until the 20% which is allowable in terms of the regulations. The rest of the available funds could be used to buy bookshelves, library furniture and replace the current palisade fencing with a more secure Clear-view or Beta type fence.

SCM 30/2025: Provision of Security Services for period of 12 months were awarded to Sibakulu Trading on 01 July 2025. Contract Manager, Mr Malcom Lawrence raised a request to Bid Adjudication Committee that the following sites was not provided for in the tender document but that security needed to be placed there:

1. Vaalkoppies - Funding condition was that the facility be provided with 24hr security
2. Nelspoort Stadium - Recently completed project to the value of just over R4.5 million
3. Kwa Mandlenkosi SAPS - Subject to vandalism

#	Amendment	Actual Value Hurricane Civil Supplier	Actual Value Sibakulu Trading (Pty) Ltd
1.	Total Contract Value of bid	R 1.049.608,45	R 6.451.489,80
2.	15%/20% of total contract value	R 209.921,69	R 981 223,47
3.	Estimated expenditure		R861 465,00

6. IRREGULAR EXPENDITURE

In terms of section 1 of the MFMA Circular No 68, Irregular expenditure is defined in section 1 of the MFMA as follows:

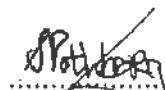
"Irregular expenditure", in relation to a municipality or municipal entity, means—

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (e) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure".

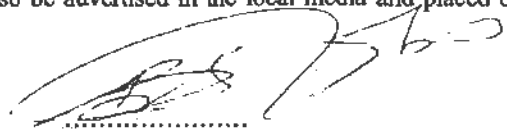
During the quarter under review the municipality incurred irregular expenditure amounting to R1 212 589,87^A as a result of contracts that were used though they have already expired, see Annexure D for details.

7. PUBLICATION OF SCM REPORT

In terms of Section 21(a) of the Systems Act the report must also be advertised in the local media and placed on Council's notice boards and website.



Prepared by: Mrs. S.A Pothberg
Practitioner: Supply Chain Management



Reviewed: Mr. B Jacobs
Director: Financial Services

BEAUFORT WEST MUNICIPALITY

Annexure A- Awards to close family members of persons in the service of the state 1st Quarter - 01 July- 30 September 2025

Business	Date	Reference	Amount	Description of transaction	Interest
Anne's Deli	11/07/2025	ORD-12416	R 3.325,45	Supply and delivery of coffee, tea, sugar for MM's Office	Husband, Mr A Stoffels, is currently employed by the Department of Education
	05/08/2025	ORD-12416	R 3.725,00	Catering for ward committee workshop	
	25/09/2025	PI09/25/00041162/2025-2026	R 4.750,00	Supply and delivery of 500X500ML water FOR CDW function	
Beaufort West Luxury Coaches	29/08/2025	ORD-12566	R 5.440,00	Transport services for 18 people from Murraysburg, Nelspoort and Merweville for Ward Committee session	Daughter in law, B Johnson are employed at Provincial Traffic
	25/09/2025	PI09/25/00041161/2025-2026	R 12.200,00	Transport services for 17 people from Murraysburg, Nelspoort and Merweville for training	
Gravmas Solutions	30/09/2025	ORD-12703	R 3.750,00	Catering for Council meeting 30 September	Daughter, R Petersen, currently employed at Transnet
Q&K Projects	18/07/2025	ORD-12379	R 8.763,00	Digging of graves services	Spouse, Mrs Y De Wee, currently employed at Transnet
	4/8/2025	ORD-12437	R 9.706,00		
	30/07/2025	PI07/30/00040568/2025-2026	R 30.997,68		
	23/09/2025	PI09/23/00041130/2025-2026	R 18.195,88		
	25/09/2025	PI09/25/00041138/2025-2026	R 25.570,25		
	4/8/2025	SCM 29/2025	R 1.169.923,01		

TOTAL QUANTITY

TOTAL AMOUNT

R 1.396.346,27

4

BEAUFORT WEST MUNICIPALITY						
Annexure B - Deviations awarded for the 1st Quarter - 01 July- 30 September 2025						
Applicable Paragraph in SCM Policy	Supplier	Amount	Date	Reference	Directorate	Reason for Deviation
(a) Emergency	 Jirah Construction	 R 54.200,00	 27/08/2025	 ORD-12547	 L Ngqola	On 18 August 2025 the Engineering department was informed of a sewerage blocked on the main sewerage line collecting all sewerage from Gracelan, Hillside II, Hillside, Newtown, Rusdene, Essopville and the Industrial Area. The blockage caused large volumes of sewerage to overflow in open areas close by schools such as St Mathews and AH Bernard and in the vicinity of the Day Hospital. The sewerage team was not able to relief the blockage as there were large number of rocks in the sewer line.
(b) Sole Supplier	 Quidity	R 12.792,00	30/07/2025	PI07/30/00040563/2025-2026	AC Makenzilana	Quidity CC which is an Administrator systems that the Beaufort West Municipality use at Corporate Services which was was procured prior the implementation of Supply Chain Management Regulations. Quidity is the holder of the licensing rights to this application and is the sole and only company that provides monthly support.
		R 12.792,00	27/08/2025	PI08/27/00040858/2025-2026		
		R 12.792,00	25/09/2025	PI09/25/00041141/2025-2026		
(d)(vi) Any other exceptional case where it is impractical or impossible to follow the official procurement processes including:	Beaufort Alarms	R 5.130,55	14/08/2025	ORD-12478		The Municipality has a maintenance and monitoring agreement with Beaufort Alarms at 112 Donkin street-Corporate Services. It is impractical to obtain quotations from other service providers for the repair and maintenance of the existing security alarms. The work required as per the attached quotation is due to wear and tear and is necessary to ensure the effective functioning of the security alarm.

TOTAL QUANTITY DEVIATION R 97.706,55

TOTAL AMOUNT OF DEVIATIONS

BEAUFORT WEST MUNICIPALITY						
Annexure D-Formal quotations and tenders awarded for the 1st Quarter - 01 July- 30 September 2025						
Bid #	Item	Awarded to	Bid Amount	BBBEE Level	Award date	Award by
Formal quotations with value R 30 000 until R300 000						
SCM 34/2025	Supply and Delivery of Personal Protective Clothing	Smart Switch Distributors (Pty) Ltd	R 258.397,88	1	9/6/2025	HOD-Financial Services
Competitive bids with value R 300 000≤						
SCM 29/2025	Digging of Graves; Beaufort West Graveyard for 3 year period	Q & K Projects	R1.169.923,01	1	4/8/2025	Bid Adjudication Committee
SCM 35/2025	Upgrading of Gravel Roads: Blanken Way (Hillside): Beaufort West	De Jagers Loodgieters Kontrakteurs (Edms) Bpk	R10.500.089,49	1		Municipal Manager
SCM 14/2025	Extension of bid for the Upgrading of Kwa-Mandlenkosi Library, Beaufort West	Hurricane Civil Supplier	R 209.921,69	1	8/8/2025	Bid Adjudication Committee
SCM 03/2025	Extension of bid for the Provision Of Security Services for a Twelve (12) Months Period	Sibakulu Trading (Pty) Ltd	R981.223,47	1		
SCM 04/2025	Professional Services: Electrical Services	CVW Consulting Engineers (Pty) Ltd	R1.237.544,90	1	16/09/2025	
SCM 40/2025	Civil Construction and Associated works for the Upgrading of the Nelspoort Water Treatment Works	De Jagers Loodgieters Kontrakteurs (Edms) Bpk	R 16.001.398,20	1		Municipal Manager
TOTAL			R 30.358.498,64	Λ		


BEAUFORT WEST MUNICIPALITY

Annexure E - Expenditure of Irregular Contracts for 1st Quarter - 01 July - 30 September 2025

SCM number	Bid description	Bidder	Amount	Payment reference	Payment date	Start date	Completion date	Comment
SCM 15/2016	Full maintenance fleet: Vehicles	Eqstra fleet	R 5.835,28	PI07/29/00040511/2025-2026	29/07/2025	01/06/2021	01/05/2019	Contract extended beyond contract period
			R 5.835,28	PI08/25/00040783/2025-2026	25/08/2025			
			R 5.773,16	PI09/22/00041115/2025-2026	22/09/2025			
		Ned fleet	R 198.947,06	PI07/30/00040592/2025-2026	30/07/2025			
			R 164.369,00	PI08/28/00040924/2025-2026	28/08/2025			
			R 158.501,89	PI10/03/00041320/2025-2026	03/10/2025			
			R 17.070,24	PI07/10/00040364/2025-2026	10/07/2025			
			R 8.777,81	PI07/15/00040414/2025-2026	15/07/2025			
		Bidwest Bank	R 17.070,24	PI08/06/00040685/2025-2026	06/08/2025			
			R 1.877,27	PI09/10/00041028/2025-2026	10/09/2025			
			R 17.055,09	PI09/10/00041029/2025-2026	10/09/2025			
			R 87.496,60	PI07/31/00040611/2025-2026	31/07/2025			
SCM 62/2023	Supply, Maintenance, Repairs and Calibration of Digital Speed Cameras and the Administration of a Back Office for a Period of Three Years	Total Computer Services	R 132.275,76	PI08/15/00040749/2025-2026	15/08/2025	13/04/2023	12/04/2026	
			R 131.081,60	PI09/09/00041024/2025-2026	09/09/2025			
SCM 66/2023	Provision of Comprehensive Banking Services	Nedbank	R 109.441,81	Bank charges-01 July -30 September 2025		12/07/2023	11/7/2028	Identified as irregular previously by AG. Advertisement not shorter than prescribed period advertised
		Merch D-Bank card machine charges-01 July -30 September 2025	R 36.525,14	PI07/01/00040304/2024-2025	01/07/2025			
			R 37.952,05	PI08/04/00040673/2025-2026	04/08/2025			
			R 36.515,53	PI09/03/00040998/2025-2026	03/09/2025			
			R 40.189,06	PI10/03/00041322/2025-2026	03/10/2025			
Total			R 1.212.589,87					

Annexure B
Section 11 Report Quarter 1

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:		Beaufort West Municipality			
MUNICIPAL DEMARCATION CODE:		WC053			
QUARTER ENDED:		30-Sep-25			
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal (b) to defray expenditure authorised in terms of section 26(4); (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or (ii) any insurance or other payments received by the municipality for that person or organ of state; (f) to refund money incorrectly paid into a bank account; (g) to refund guarantees, sureties and security deposits; (h) for cash management and investment purposes in accordance with section 13; (i) to defray increased expenditure in terms of section 31; or (j) for such other purposes as may be prescribed.	Amount	Reason for withdrawal			
	R	-			
	R	-			
	R	-			
	R	-			
	R	1,800,238.78	Agency Service: Licensing Fees and RMTC		
	R	-			
	R	-	Refund of funds incorrectly deposited into the municipality's account		
	R	92 764 -68	Refund retention fees.		
	R	24,979,832.94	Investments withdrawn		
		R	-		
		R	-		
(4) The accounting officer must within 30 days after the end of each quarter -		Name and Surname: Bradley Jacobs			
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and		Rank/Position: Chief Financial Officer			
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.		Signature: 			
Tel number	Fax number	Email Address			
0234148133	0234148105	treasury@beaufortwestmun.co.za			

BEAUFORT WEST MUNICIPALITY				
MFMA Section11(1) Quarterly Report				
for the 1st Quarter : July-September 2025				
S11(1)(e) Funds received on behalf of and paid over to a 3rd Party during the 3rd Quarter				
DATE	VOUCHER #	BENEFICIARY	DETAILS	AMOUNT
11/07/2025	15-82518	PROVINCIAL GOVERNMENT	RTMC	R8 064,00
11/07/2025	15-82518	PROVINCIAL GOVERNMENT	RTMC	R8 640,00
18/07/2025	15-82888	PROVINCIAL GOVERNMENT	RTMC	R3 240,00
18/07/2025	15-82888	PROVINCIAL GOVERNMENT	RTMC	R9 144,00
30/07/2025	15-83488	PROVINCIAL GOVERNMENT	RTMC	R9 000,00
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	RTMC	R7 704,00
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	RTMC	R9 432,00
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	RTMC	R9 288,00
22/08/2025	15-84525	PROVINCIAL GOVERNMENT	RTMC	R14 400,00
22/08/2025	15-84525	PROVINCIAL GOVERNMENT	RTMC	R2 952,00
27/08/2025	15-84728	PROVINCIAL GOVERNMENT	RTMC	R14 256,00
27/08/2025	15-84728	PROVINCIAL GOVERNMENT	RTMC	R16 704,00
08/09/2025	15-85324	PROVINCIAL GOVERNMENT	RTMC	R18 000,00
30/09/2025	15-86308	PROVINCIAL GOVERNMENT	RTMC	R20 160,00
11/07/2025	15-82518	PROVINCIAL GOVERNMENT	LICENSE FEE	R76 669,38
11/07/2025	15-82518	PROVINCIAL GOVERNMENT	LICENSE FEE	R109 026,43
18/07/2025	15-82887	PROVINCIAL GOVERNMENT	LICENSE FEE	R19 555,30
18/07/2025	15-82889	PROVINCIAL GOVERNMENT	LICENSE FEE	R93 437,94
30/07/2025	15-83488	PROVINCIAL GOVERNMENT	LICENSE FEE	R80 248,92
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	LICENSE FEE	R101 701,39
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	LICENSE FEE	R80 855,89
15/08/2025	15-84269	PROVINCIAL GOVERNMENT	LICENSE FEE	R78 400,15
22/08/2025	15-84525	PROVINCIAL GOVERNMENT	LICENSE FEE	R320 974,40
22/08/2025	15-84525	PROVINCIAL GOVERNMENT	LICENSE FEE	R28 593,33
27/08/2025	15-84728	PROVINCIAL GOVERNMENT	LICENSE FEE	R107 262,00
27/08/2025	15-84728	PROVINCIAL GOVERNMENT	LICENSE FEE	R149 397,45
08/09/2025	15-85324	PROVINCIAL GOVERNMENT	LICENSE FEE	R122 258,86
30/09/2025	15-86308	PROVINCIAL GOVERNMENT	LICENSE FEE	R278 873,54
TOTAL				R 1 800 238,78

S11(1)(f) Refund of money incorrectly paid into the municipality's bank account during the 1st Quarter

DATE	VOUCHER #	BENEFICIARY	AMOUNT
TOTAL			R -

S11(1)(g) Retention Fees Refunded during the 1st Quarter

DATE	VOUCHER #	BENEFICIARY	AMOUNT
29/07/2025	15-22806	Hurricane Civils & Maintenance	R 92 764,68
TOTAL			R 92 764,68

Annexure C
Progress on Municipal Debt Relief



Reference No.: PTR 16/1/30

Enquiries: Steven Kenyon

Private Bag X9165

CAPE TOWN

8000

Ms O Gaarekwe
Deputy Director-General
Intergovernmental Relations
National Treasury
40 Church Square
PRETORIA
0001

AND

Mr A Makhendlana
Acting Municipal Manager
Beaufort West Municipality
Private Bag X582
BEAUFORT WEST
6970

Per email: Ogalaletseng.Gaarekwe@Treasury.gov.za; RevenueManagement@treasury.gov.za;
Jan.Hattingh@treasury.gov.za; marli@mfip.gov.za; paul@mfip.gov.za;
amos@beaufortwestmun.co.za; valenciag@beaufortwestmun.co.za

Dear Ms Gaarekwe and Acting, Municipal Manager

MFMA CIRCULAR NO. 124 - PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC053 BEAUFORT WEST MUNICIPALITY DURING AUGUST 2025

The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. August 2025 constitutes the 2nd month of the Municipality's third 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during August 2025. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.


1. Condition 6.1 - Municipality non-compliance

In terms of the National Treasury (NT) approval, the Municipality must comply with conditions 6.1 - 6.14 of MFMA Circular No. 124 read together with the additional conditions specific to the Municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the Municipality achieved 102 per cent average compliance with the MFMA Circular No. 124 conditions



during August 2025. Refer to the performance sheet in the table below that shows the Municipality's overall relief compliance performance for the month of August 2025. However, condition 7 still need to be met.

WC053 Beaufort West Municipality's overall relief performance for August 2025:



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

WC		
Code	District	Code Description
WC053	Central Karoo	Beaufort West

Monthly Performance Report

Municipal Details			Part A				Part B				Part C				Part D				Part E				Scoring and Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
			Eskom And Bulk water account MONT				Compliance with a funded MTREF				FTEP/FP & TREF Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges						Installation of Revenue Meters																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
26 July 25	Beaufort West, WC053																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								</

As we review the second month of the third cycle of the Municipal Debt Relief programme, it is crucial for Beaufort West Municipality to build on the progress made during the previous two 12-months period. The National Treasury has emphasized that Eskom will only consider writing off arrear debt if the Municipality demonstrates consistent compliance with all conditions for a consecutive 12-month period. Therefore, the Municipality is encouraged to maintain and improve its compliance across all performance areas to ensure continued eligibility for debt relief.

2. Condition 6.2 - Application-based supported by Council's resolution

The Municipality's application was endorsed by the Council and approved by National Treasury, subject to addressing specified gaps. All of these have subsequently been addressed.

3. Condition 6.3 - Maintaining the Eskom bulk current account.

The Municipality has made all bulk account payments timeously; and payments made reconcile to data strings for both water and electricity. The Provincial Treasury has been closely engaging and monitoring the Municipality in this regard to facilitate full compliance.

4. Condition 6.4 - A funded MTREF

The Provincial Treasury assessed the compliance of the Municipality's adopted 2025/26 MTREF to be **unfunded**. The Municipality has a Financial Recovery Plan in place and therefore does not need to adopt a separate Budget Funding Plan.

5. Condition 6.5 - Cost reflective tariffs

The Municipality submitted its completed NT Tariff Tool for 2025/26 MTREF.

6. Condition 6.6 - Electricity and water as collection tools

The Municipality met the requirements for this condition using the funding assistance receive from Provincial Treasury and provided proof of the smart meters that were installed to restrict and or interrupt water supply to defaulting consumers or property owner. PT will continue to monitor them to ensure that they align to the requirements of MFMA Circular No. 124. The Municipality received an invitation to apply for the Smart Meter Grant from National Treasury and has been allocated support for the installation of smart water meters.

7. Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges

The Municipality has achieved a collection rate of 89 per cent at end of August, which is slightly below the collection rate of 93 per cent that was achieved in July 2025. The Provincial Treasury will constantly engage the Municipality on the need to improve collections. The municipality needs to strive to achieve the 95 per cent norm for collections.

8. Condition 6.8 - Completeness of the Revenue Base

The Municipality submitted the property rates reconciliation tool.

9. Condition 6.9 - Monitor and Report on compliance

The Western Cape Provincial Treasury's assessment included confirming that the MFMA S71 narrative statement and mSCOA data strings for August 2025 was uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA S71 Statement published on the Municipality's website. The MFMA S71 Statement was also assessed against the Municipal Budget and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024 read in conjunction with paragraphs 9(i) to 9(ix) of the NT debt relief approval letter.

The assessment confirmed that the MFMA S71 narrative statement included the following information:

MFMA S71 Statement component		Compliance (Yes/No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors. with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components	
3.1.1	The Municipality's MFMA Circular No. 124 self-assessment.	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular No. 128 (Annexure B) .	Yes
3.2	The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.	Yes
3.4.1	The Municipality's revenue collection performance: i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular No. 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes



MFMA S71 Statement component		Compliance (Yes/No)
3.5.2	The indigent management information was included in the format of MFMA Budget Circular No. 128 (Annexure C) .	Yes
3.6.1	The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting	Yes

The Municipality has integrated its monthly debt compliance reporting into its MFMA S71 narratives as required and demonstrated its commitment to continuous improvement and adherence to the set of conditions. The Municipality's MFMA Circular No. 124 self-assessment indicated several non-compliance issues. The remedial actions undertaken to achieve compliance, and the timeframes thereof outlined in the MFMA S71 report are noted and monitored by the Provincial Treasury.

10. Condition 6.10 - Provincial Treasury certification of municipal compliance

The Provincial Treasury closely monitors compliance with the conditions of the Municipal Debt Relief Programme, and this letter is submitted in fulfillment of the PT's role in certifying compliance of the Municipality.

11. Condition 6.11 - Limitation on Municipal borrowing powers

The limitation on Municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and program guidelines. These measures, while promoting sustainable debt management, also stabilize the Municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the Municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience. The Municipality has complied with this condition since its debt relief effective date of 1 July 2023, to date.

12. Condition 6.12 - Proper management of resources

It is noted that during February 2024, the National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular No. 124 on 21 February 2024. In terms of the guidance, the Municipality no longer has to maintain a separate bank account for debt relief purposes as envisaged in MFMA Circular No. 124 (Condition 6.12), however, irrespective of whether a Municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the Municipality's monthly mSCOA data string submissions.



13. Condition 6.13 - Accounting Treatment

NT provided an outcome letter dated 6 December 2024 instructing Eskom to write off one third (1/3) of the municipal debt of Beaufort West to the value of R25 587 223.02. The debt write-off is to be effected in Eskom's financial system within 30 days of this letter. Eskom is to align its accounting records and the municipality's Eskom statement(s) / invoice(s) to reflect the debt write-off within two (2) calendar months from the date of this letter.


14. Condition 6.14 - NERSA License

By having applied for Municipal Debt Relief, the council of a Municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agreed to make an application to NERSA to voluntarily revoke the Municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act No. 4 of 2006). It is noted that this condition will only come into effect if the Municipality's participation in the debt relief programme is terminated.



15. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC053 Beaufort West Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 – 31 August 2025:

Annexure A2 - Monthly			Notes/Comments
 National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Western Cape Provincial Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period Aug 25 National Financial Year 2025/26 Demarcation Code of Municipality being assessed WC053 District Central Karoo Demarcation Description Beaufort West			
<p>I, Mr Victor Serma, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>			
Municipal Debt Relief Conditions (Monthly reporting)			
Choose from drop down list			
Condition 6.12 Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)			
6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - refer condition 6.12.2	Yes		
6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://gumuniportal.treasury.gov.za/ ?	Yes		
6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes		
6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and/or subsequent current accounts) up to the date of NT approval of the application.	Yes		

6.32	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	Yes	
6.33	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6.4	Compliance with a Funded MTREF – (choose from drop down list the MTREF assessed)	2025/26 Adopted MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?	No	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <small>Note: For example, if the municipality during the preceding 12 months was managed to collect 80 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trends should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to balance the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</small>	Yes	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <small>Note: If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</small>	Yes	
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <small>Note: If the municipality has an FRP as a budget funding plan in place, they however, the FRP must contain whether the existing FRP measures, will have effect to a funded MTREF. If not, the FRP requires strengthening.</small>	There is an FRP	

12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.	Yes	
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
14	6.5	Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
15	6.6	Electricity and water collection tools - has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
16	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
17	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	Yes	smart water meters installed are used for the implementation of this condition. The Municipality indicated that the N/A template that they submitted on the portal was because there is no restriction or interruption that was done for the period under review.
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes	



6.6	Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.5		
6.7	Maintain a minimum average quarterly collection of property rates and services charges -		
19	6.7.1	<p>- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 percent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?</p> <p><small>Note - Although the rates and services charges collection (NORM Collection No. 711) is a 25 day fixed duration municipality, under the debt relief support can be generated for the first two years from 01 January 2023 to the date.</small></p>	<p>Not yet end of quarter</p> <p>Collection rate is at 89% for the month of August 2025.</p>
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	Not yet end of quarter
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	Not yet end of quarter
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	Not yet end of quarter
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes

26	6.8	Municipality's Completeness of the revenue base –		
	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement	Yes	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://uploadportal.treasury.gov.za/ ?	Yes	
	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? Note - condition 6.9.2 has a typing error and must refer to 6.9.1.	Yes	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes	
32	6.9.4	- if the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://uploadportal.treasury.gov.za/ ?	Yes	Report await approval from NT.
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief		

22	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
23	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMun! Upload Portal https://uploadportal.treasury.gov.za/ ? Note - In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.	Yes	
24	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
25	5.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
26	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
27	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	
28	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	
29		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA 5.7.1 statement collected revenue.	Yes	
30	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.	Yes	
31	6.14	NEKSA license - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No	



The Western Cape Provincial Treasury's assessment and compliance certificate confirms that Beaufort West Municipality during August 2025 did not fully comply with all the MFMA Circular No. 124 conditions as elaborated on above. The Municipality must still address these non-compliance matters even though the overall compliance average amounts to **102 per cent**. The Municipality is urged to strengthen its implementation of the relief conditions to fully benefit from the relief.

The Provincial Treasury is also of the view that the Municipality has complied sufficiently to qualify for the second one third (1/3) debt write-off at the end of its second debt relief compliance cycle on 30 June 2025. Continued implementation of the debt relief conditions is essential for maintaining and improving compliance in the next cycle.

The Provincial Treasury continues to appreciate the opportunity that the Municipal Debt Relief Programme provided to municipalities and is committed to supporting our municipalities to ensure that they comply with the conditions of the programme in order to derive the full benefit.

Yours sincerely



VICTOR SENNA

DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES

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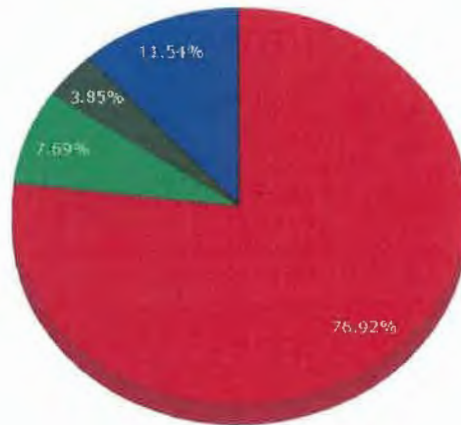


Annexure D
Top Level SDBIP Report Quarter 1

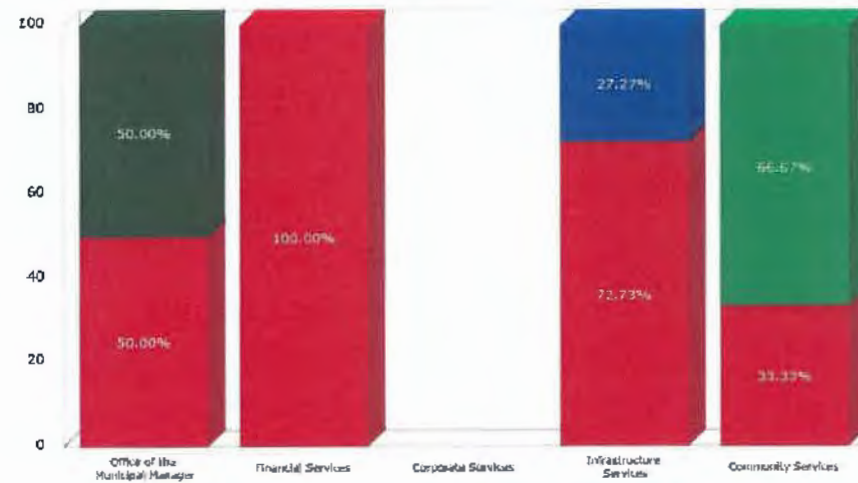
PART 3
Top Level SDBIP Report Quarter 1
Top Layer KPI Report

Report drawn on 22 October 2025 at 09:09
for the months of Quarter ending September 2025 to Quarter ending September 2025.

Beaufort West Municipality



Responsible Directorate



	Beaufort West Municipality	Responsible Directorate				
		Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services
Not Met	20 (76.92%)	3 (50.00%)	10 (100.00%)	-	8 (72.73%)	1 (33.33%)
Almost Met	-	-	-	-	-	-
Met	2 (7.69%)	-	-	-	-	2 (66.67%)
Well Met	1 (3.85%)	3 (50.00%)	-	-	-	-
Extremely Well Met	3 (11.54%)	-	-	-	3 (27.27%)	-
Did Not Occur	-	-	-	-	-	-
Total:	26*	2	10	0	11	3
	100%	7.69%	38.46%	0.00%	42.31%	11.54%

* Excludes 15 KPIs which had no targets/actuals for the period selected.

Beaufort West Municipality

2025-2026: Top Layer KPI Report - Quarter 1

Office of the Municipal Manager

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 to Quarter ending September 2025		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Compile the Risk based audit plan for 2026/27 and submit to Audit committee for consideration by 30 June 2026	Risk based audit plan submitted to Audit committee by 30 June 2026	SO4: Maintain an ethical, accountable and transparent administration	0	0	N/A			0	0	N/A
TL2	70% of the Risk based audit plan for 2025/26 implemented by 30 June 2026 [(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 2026	SO4: Maintain an ethical, accountable and transparent administration	10%	11%	G2	[D250] Municipal Manager: PMS Q4 of 2024-2025 and the water and electricity meter audit completed = 2/19*100 = 11% (September 2025)	[D250] Municipal Manager: PMS Q4 of 2024-2025 and the water and electricity meter audit completed = 2/19*100 = 11% (September 2025)	10%	11%	G2
TL3	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	0	0	N/A			0	0	N/A
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted	SO4: Maintain an ethical, accountable and transparent administration	1	0	R			1	0	R

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			4

Financial Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 to Quarter ending September 2025		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL5	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 2026	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	6,700	0	R			6,700	0	R
TL6	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 2026	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	11,350	0	R			11,350	0	R
TL7	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 2026	Number of residential properties which are billed for sewerage as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	11,600	0	R			11,600	0	R
TL8	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2026	Number of residential properties which are billed for refuse removal as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	11,700	0	R			11,700	0	R
TL9	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic water as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	4,500	0	R			4,500	0	R
TL10	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic electricity as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	6,000	0	R			6,000	0	R
TL11	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic sanitation as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	5,500	0	R			5,500	0	R
TL12	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Indigent Policy as at 30 June 2026	Number of active indigent households receiving free basic refuse removal as at 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	5,500	0	R			5,500	0	R
TL13	The percentage of the municipal capital budget spent by 30 June 2026 [(Actual amount spent /Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	10%	0%	R			10%	0%	R

TL14	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2026 [(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 2026	SO6: Uphold sound financial management principles and practices	0%	0%	N/A			0%	0%	N/A
TL15	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 2026 [(Total outstanding service debtors/annual revenue received for services)x 100]	Service debtors to revenue as at 30 June 2026	SO6: Uphold sound financial management principles and practices	0%	0%	N/A			0%	0%	N/A
TL16	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2026 [(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 2026	SO6: Uphold sound financial management principles and practices	0	0	N/A			0	0	N/A
TL17	Achieve a payment percentage of 90% by 30 June 2026 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2026	SO6: Uphold sound financial management principles and practices	85%	0%	R			85%	0%	R
TL18	Limit unaccounted for water quarterly to less than 25% during 2025/26 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100}	% unaccounted water	SO6: Uphold sound financial management principles and practices	0%	0%	N/A	[D266] Director: Infrastructure Services: Awaiting Finance for information. (July 2025) [D266] Director: Infrastructure Services: Finance must provide information. (August 2025) [D266] Director: Infrastructure Services: Finance must provide information. (September 2025)		0%	0%	N/A
TL19	Limit unaccounted for electricity to less than 10% quarterly during the 2025/26 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	0%	0%	N/A	[D267] Director: Infrastructure Services: Finance must provide information. (July 2025) [D267] Director: Infrastructure Services: Finance must provide information. (August 2025) [D267] Director: Infrastructure Services: Finance must provide information. (September 2025)		0%	0%	N/A

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	10
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			15

Corporate Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 to Quarter ending September 2025		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL20	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	0	0	N/A			0	0	N/A
TL21	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2026 [(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	0%	0%	N/A			0%	0%	N/A
TL22	Spend 100% of the library grant by 30 June 2026 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2026	SO6: Uphold sound financial management principles and practices	0%	0%	N/A			0%	0%	N/A
TL23	Compile and submit the final annual report and oversight report to Council by 31 March 2026	Final annual report and oversight report submitted to Council by 31 March 2026	SO4: Maintain an ethical, accountable and transparent administration	0	0	N/A			0	0	N/A

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			4

Infrastructure Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025						Overall Performance for Quarter ending September 2025 to Quarter ending September 2025		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL24	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2026	Number of temporary jobs opportunities created by 30 June 2026	SO3: Promote broad-based growth and development	0	44	B	[D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 10 IG Waste Management Project: DCS: 31 Data Capturers: 2 (July 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 31 Data Capturers: 2 (August 2025) [D272] Director: Infrastructure Services: IG Roads and Stormwater: DID: 11 IG Waste Management Project: DCS: 31 Data Capturers: 2 (September 2025)		0	44	B	
TL25	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	95%	0%	R	[D273] Director: Infrastructure Services: Updated on a quarterly basis. (July 2025) [D273] Director: Infrastructure Services: Updated on a quarterly basis. (August 2025)		95%	0%	R	
TL26	95% of the project budget spent on the upgrade of vandalised boreholes in the Beaufort West Municipal Area by 30 June 2026 [(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	10%	0%	R	[D274] Director: Infrastructure Services: Funding not received. (July 2025) [D274] Director: Infrastructure Services: Funding not received. (August 2025) [D274] Director: Infrastructure Services: Funding not received. (September 2025)	[D274] Director: Infrastructure Services: Will report as soon as funding is received and spent. (September 2025)	10%	0%	R	
TL27	95% of the project budget spent on the upgrade of telemetry system in the Beaufort West Municipal Area by 30 June 2026 [(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	10%	0%	R	[D275] Director: Infrastructure Services: Funding not received. (July 2025) [D275] Director: Infrastructure Services: Funding not received. (August 2025) [D275] Director: Infrastructure Services: Funding not received. (September 2025)	[D275] Director: Infrastructure Services: Will report on as soon as funding is received and spent. (September 2025)	10%	0%	R	
TL28	95% of the project budget spent on the 20MVA 22/11 kV Upgrading of Main Substation in Beaufort West by 30 June 2026 [(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	10%	0%	R	[D276] Director: Infrastructure Services: No expenditure for this month to report on. (July 2025) [D276] Director: Infrastructure Services: No expenditure for this month to report on. (August 2025) [D276] Director: Infrastructure Services: No expenditure for this month to report on. (September 2025)	[D276] Director: Infrastructure Services: Will report on as expenditure occurs. (September 2025)	10%	0%	R	

TL29	Upgrade Blanken Way (Gravel Road) in Hillside by 30 June 2026	Gravel Road (Blanken Way) upgraded by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	0	3.01	B	[D277] Director: Infrastructure Services: No Expenditure to report on due to delay with procuremet. (July 2025) [D277] Director: Infrastructure Services: No Expenditure to report on due to delay with BAC. (August 2025) [D277] Director: Infrastructure Services: Project Budget: R 13 642 808.42 Expenditure: R 410 665.00 (September 2025)		0	3.01	B
TL30	95% of the project budget spent on the upgrade of Rev Fass Street (Gravel Road) in Kwa-Mandlenkosi by 30 June 2026 [(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	10%	0%	R	[D278] Director: Infrastructure Services: No expenditure to report on. Planned project to start in May 2026. (July 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (August 2025) [D278] Director: Infrastructure Services: Project planned to start May 2026. (September 2025)	[D278] Director: Infrastructure Services: Will report as and when project commence. (September 2025)	10%	0%	R
TL31	95% of the project budget spent on the upgrade of Beaufort West Netball and Tennis Courts by 30 June 2026 [(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	10%	2.86%	R	[D279] Director: Infrastructure Services: No expenditure to report on for this month. Project planned to start in January 2026. (July 2025) [D279] Director: Infrastructure Services: Project planned to start January 2026. (August 2025) [D279] Director: Infrastructure Services: Project Budget : R 6 800 000.00 Expenditure: R 79 841.83 (September 2025)	[D279] Director: Infrastructure Services: Will report as expenditure occurs. (September 2025)	10%	2.86%	R
TL32	Complete the Nelspoort Water Treatment Works by 30 June 2026	Completed Water Treatment Works by 30 June 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	0	5.87	B	[D280] Director: Infrastructure Services: No expenditure to report on for this month. (July 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 959 548.50 (August 2025) [D280] Director: Infrastructure Services: Project Budget: R 18 000 000.00 Expenditure: R 1 057 310.59 (September 2025)		0	5.87	B
TL33	95% of the project budget spent on the Beaufort West Waste Water Treatment Works by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO2: Sustainable, safe and healthy environment	10%	3.78%	R	[D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 611 130.00 (August 2025) [D281] Director: Infrastructure Services: Project Budget: R 49 875 636.00 Expenditure: R 1 886 707.28 (September 2025)	[D281] Director: Infrastructure Services: Expenditure will occur in the coming months. (September 2025)	10%	3.78%	R

TL34	95% of the project budget spent on the Expansion of the Murraysburg Cemetery Site by 30 June 2026 [(Total actual expenditure for the project/Total amount budgeted for the project)x100]	% project budget spent	SO2: Sustainable, safe and healthy environment	10%	5.84%	R	[D282] Director: Infrastructure Services: No expenditure to report on. Only relevant Statutory Approvals and EIA's for this financial year. (July 2025) [D282] Director: Infrastructure Services: Project Budget: R1 000 000 Expenditure: R58 401,60 Only relevant Statutory Approvals and EIA s for this financial year. (August 2025) [D282] Director: Infrastructure Services: No Expenditure for September 2025. (September 2025)	[D282] Director: Infrastructure Services: Will report on as soon as expenditure occurs on project. (September 2025)	10%	5.84%	R
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Summary of Results: Infrastructure Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			11

Community Services

KPI Ref	KPI	Unit of Measurement	Strategic Objective	Quarter ending September 2025					Overall Performance for Quarter ending September 2025 to Quarter ending September 2025		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL35	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	SO2: Sustainable, safe and healthy environment	1	0	R			1	0	R
TL36	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	1	1	G			1	1	G
TL37	Review the Housing Pipeline Report to Council by 31 March	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	0	0	N/A			0	0	N/A
TL38	Develop the Human Settlements Plan and submit to Council by 31 March 2026	Human Settlements Plan submitted to Council by 31 March 2026	SO1: Provide, maintain and expand basic services to all people in the municipal area	0	0	N/A			0	0	N/A
TL39	Submit quarterly reports to Council on Informal Settlements in Beaufort West Municipal Area	Number of reports submitted	SO1: Provide, maintain and expand basic services to all people in the municipal area	1	1	G			1	1	G
TL40	Develop a Fire Risk Management Plan and submit to Council by 31 March 2026	Fire Risk Management Plan submitted by 31 March 2026	SO2: Sustainable, safe and healthy environment	0	0	N/A			0	0	N/A
TL41	Develop a Traffic Strategy and submit to Council by 31 March 2026	Traffic Strategy submitted by 31 March 2026	SO2: Sustainable, safe and healthy environment	0	0	N/A			0	0	N/A

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
Total KPIs:			7

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	15
R	KPI Not Met	0% <= Actual/Target <= 74.999%	20
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2

G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		41

Report generated on 22 October 2025 at 09:06.