

BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2025 to 31 December 2025

**This report is compiled and submitted in terms of Section 72 of the Municipal Finance
Management Act 56 of 2003**

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

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**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year—
 - (a) Assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report and
 - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) Submit a report on such assessment to—
 - (i) The mayor of the municipality; (ii) The National Treasury; and
 - (iii) The relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (10) of this section.
- (3) The accounting officer must, as part of the review—
 - (a) Make recommendations as to whether an adjustments budget is necessary; and
 - (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Section 54: Budgetary control and early identification of financial problems

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
 - (a) Consider the statement or report;
 - (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) Issue any appropriate instructions to the accounting officer to ensure—
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget
 - (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) In the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
 - (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) The tabling of an adjustments budget or
 - (iii) Steps in terms of Chapter 13; and
 - (b) Alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a 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.

Publication of mid-year budget and performance assessments

34(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.

(2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-

(a) Summaries in alternate languages predominant in the community, and

(b) Information relevant to each ward in the municipality.

Submission of mid-year budget and performance assessments

35. The Municipal Manager must submit to the National Treasury and the relevant Provincial Treasury, in both printed and electronic form –

(a) The mid-year budget and performance assessment by 25 January of each year; and

(b) Any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Section 1-Mayors Report

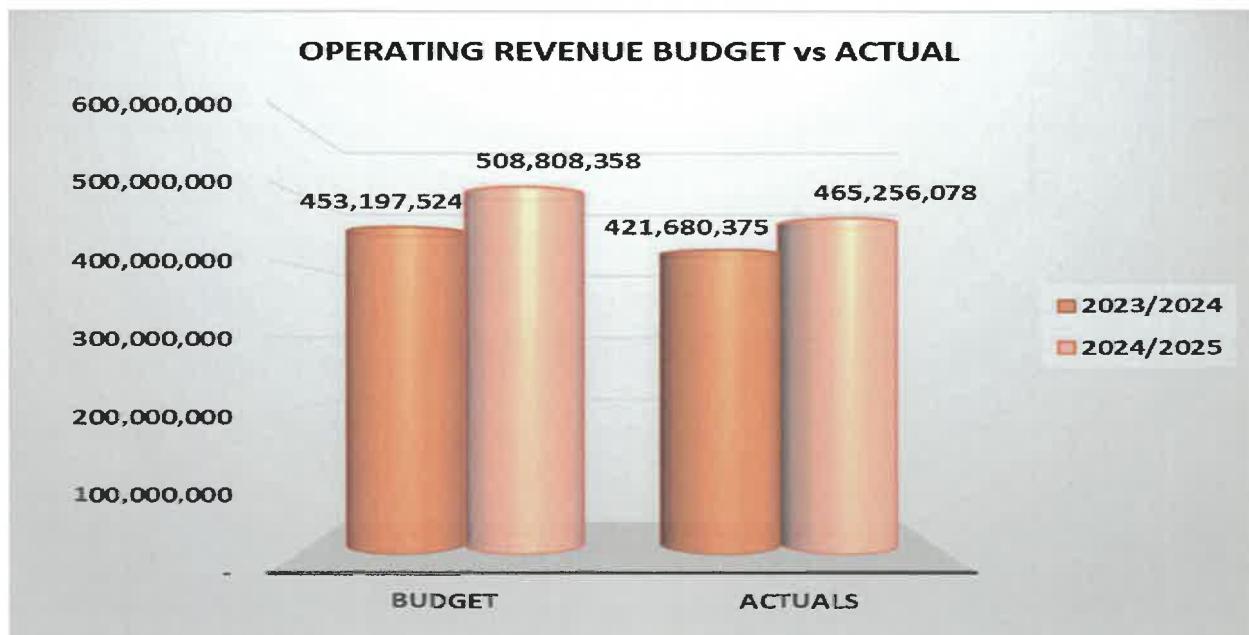
For the mid-year budget and performance assessment, the mayor's report must also provide –

- (a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) A summary of any potential impact of the national adjustments budget and the relevant provincial adjustment budget;
- (c) A recommendation as to whether an adjustments budget for the municipality is necessary;

1.1.1: Summary of the previous year's annual report (a)

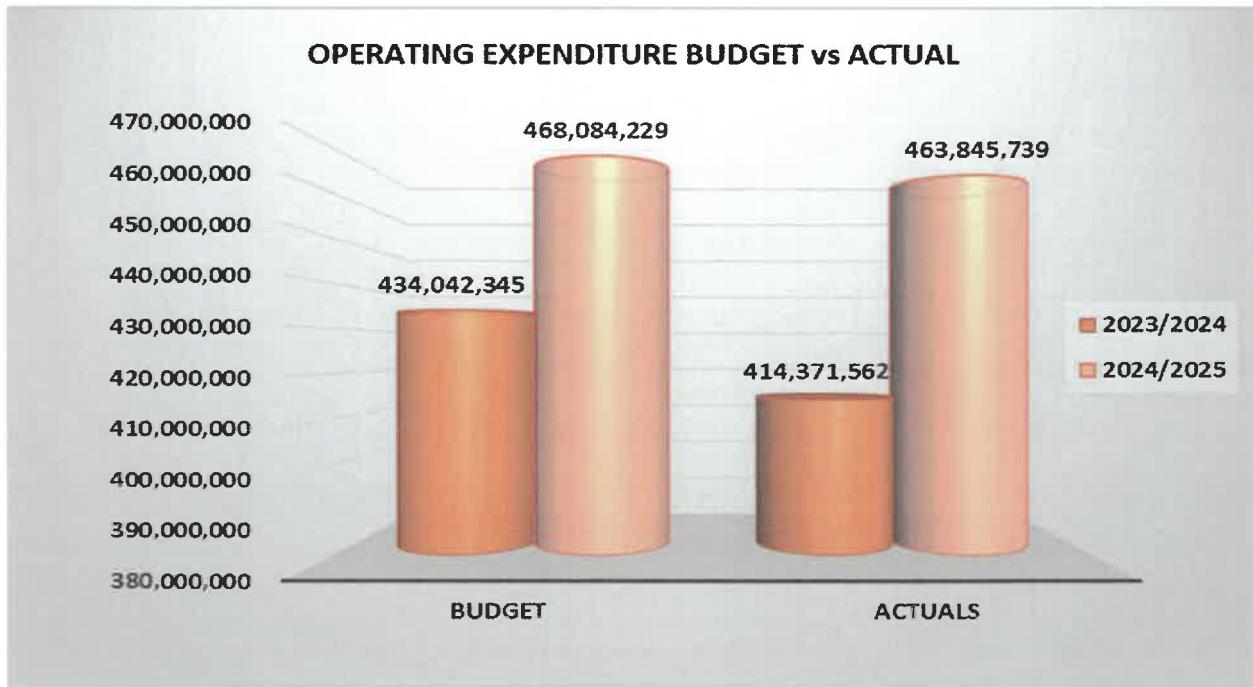
(a) Performance against Budgets

The following graph shows the Operating Revenue Budget versus Actuals for 2023/24 as well as the 2024/25 financial year. The Operating Income has increased by R 43,575,703 from R 421,680,375 to R 465,256,078, mainly due to an increase in Property Rates, Service Charges, Debt Forgiveness, Interest earned on Exchange Transactions as well as Government Grants and Subsidies - Capital.



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The following graph shows the Operating Expenditure Budget versus Actuals for 2023/24 as well as the 2024/25 financial year. The Operating Expenditure has increased by R 49,474,177 from R 414,371,562 to R 463,845,739, mainly due to the change in Employee Related Cost, Bulk Purchases, Bad Debts Written Off, Contracted Services and Inventory Consumed.



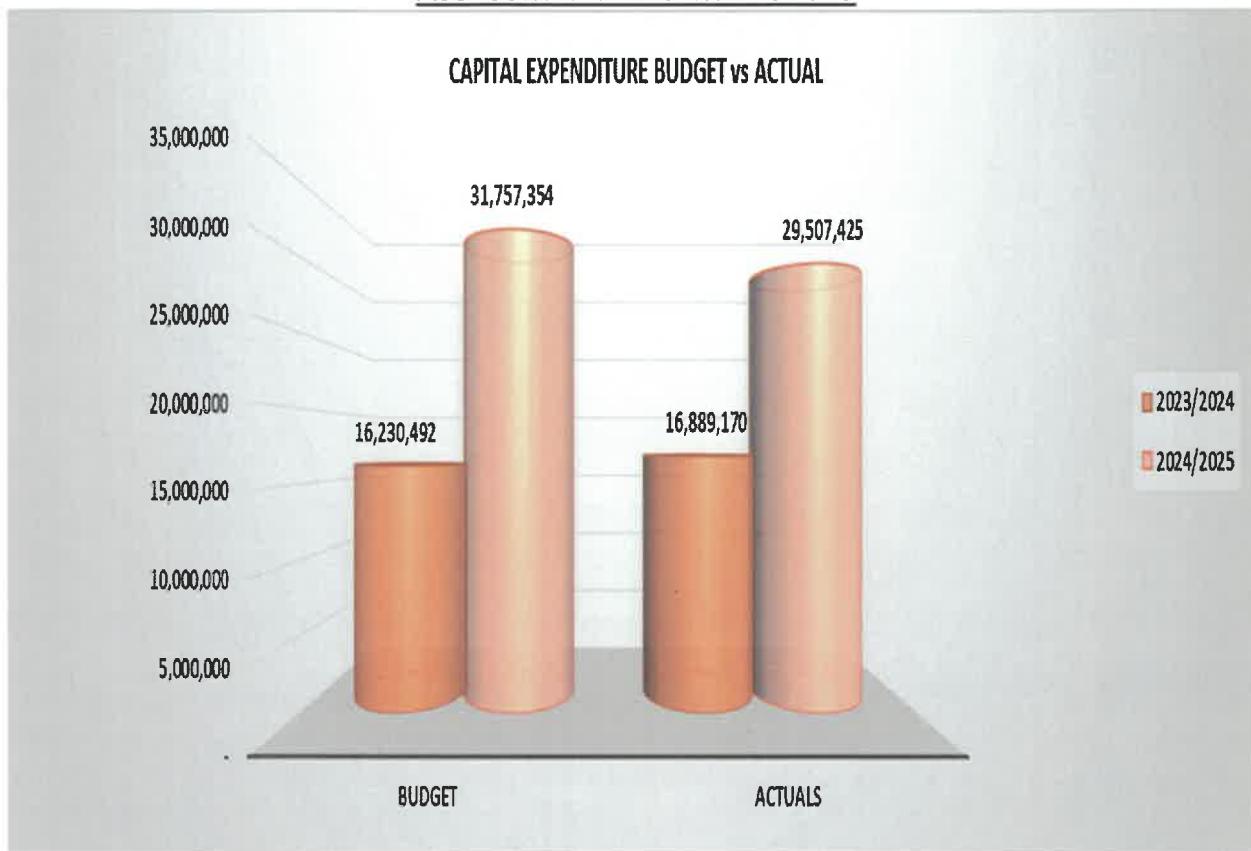
During the 2023/2024 financial year the municipality raised R 421,680,375 in operating revenue and spent R 414,371,562 that left the municipality with a surplus of R 7,308,813. In the 2024/25 financial year operating revenue was R 465,256,078 against operating expenditure of R 463,845,739 million, leaving the municipality with a surplus of R 1,410,339.

These graphs clearly indicate that the municipality has been spending less, in 2024/2025, than it collects. During the 2024/25 financial year the municipality did not overspend its operating budget and the actual revenue were lower than what was anticipated in the approved budget.

(b) Percentage of Capital Budget Spent

The following graph below shows the Capital Expenditure Budget versus Actuals for 2023/24 as well as the 2024/25 financial year. The capital budget increased by R 15,526,862 from R 16,230,492 (2023/24) to R 31,757,354 (2024/25).

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025



During the 2023/2024 financial year the municipality spent R 16,889,170 million or 104.1% against the budget of R 16,230,492. In the 2024/25 financial year 92.9% or R 29,507,425 was spent against the budget of R 31,757,354. The main reason for the underperformance was due to improvements on the library which resulted in a 7% underspending.

1.1.2 Financial problems or risks facing the municipality

The unemployment rate within Central Karoo District Municipality is very high. It is estimated that the area has the highest unemployment rate in the Western Cape Province. The indigent database of the municipality is also on the rise. This is as a direct result of the declining economy, post Covid-19 effects, and the alarmingly slow rate of economic recovery.

The municipality has also been struggling to collect property and service charges above the set KPI norm of 95%. This negatively affects the efficiency of provision of municipal services. Notwithstanding that the municipality must keep up to the Approved Eskom Debt Relief Application on the electricity account.

Decaying infrastructure also poses a significant challenge. The financial recovery plan status of the municipality also imposes restrictions on spending.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for 2024/2025 financial year was concluded at the end of November 2025. The municipality achieved an unqualified audit opinion for the 2024/2025 financial year.

The municipality, during the 2024/2025 financial year put extensive effort in implementing the recommendations made by the Auditor General during the 2023/2024 audit process. The audit action plan to address the 2024/2025 findings are still in progress and will be workshopped with management and council. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The draft annual report of the 2024/25 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget—
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
 - (c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) May authorize the utilization of projected savings in one vote towards spending under another vote;
 - (e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) May correct any errors in the annual budget; and
 - (g) May provide for any other expenditure within a prescribed framework.

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia* for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	138,976	9,472	69,899	69,488	411	1%	138,976
Service charges - Water		27,119	29,856	29,856	(3,665)	18,300	14,928	3,372	23%	29,856
Service charges - Waste Water Management		19,772	22,939	22,939	1,637	10,093	11,470	(1,377)	-12%	22,939
Service charges - Waste management		11,036	13,190	13,190	934	5,808	6,595	(787)	-12%	13,190
Sale of Goods and Rendering of Services		777	1,017	1,017	97	611	508	103	20%	1,017
Agency services		1,366	1,697	1,697	(222)	601	848	(248)	-29%	1,697
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,154	12,711	12,711	703	4,224	6,356	(2,132)	-34%	12,711
Interest from Current and Non Current Assets		3,059	2,915	2,915	933	1,862	1,458	404	28%	2,915
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,181	1,981	1,981	127	765	991	(225)	-23%	1,981
Licence and permits		81	273	273	6	100	136	(37)	-27%	273
Special rating levies		-	-	-	-	-	-	-	-	-
Operational Revenue		8,016	1,859	1,859	168	815	930	(115)	-12%	1,859
Non-Exchange Revenue										
Property rates		55,326	57,971	57,971	4,776	28,669	28,985	(316)	-1%	57,971
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		66,860	83,479	83,479	1,808	5,142	41,739	(36,597)	-88%	83,479
Licence and permits		151	208	208	4	74	104	(30)	-29%	208
Transfers and subsidies - Operational		99,321	154,791	154,791	32,481	77,781	77,396	386	0%	154,791
Interest		3,072	3,655	3,655	243	1,181	1,828	(647)	-35%	3,655
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		1,370	1,215	1,215	162	962	608	355	58%	1,215
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		23,178	25,587	25,587	-	-	12,794	(12,794)	-100%	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		437,301	554,322	554,322	49,665	226,886	277,181	(50,275)	-18%	554,322
Expenditure By Type										
Employee related costs		133,434	151,147	151,147	16,979	69,738	75,574	(5,835)	-8%	151,147
Remuneration of councillors		6,536	7,320	7,320	558	3,203	3,660	(457)	-12%	7,320
Bulk purchases - electricity		106,242	121,951	121,951	513	49,753	60,975	(11,222)	-18%	121,951
Inventory consumed		21,186	27,010	27,009	1,332	7,926	13,505	(5,579)	-41%	27,009
Debt impairment		(27,659)	66,155	66,155	-	-	33,078	(33,078)	-100%	66,155
Depreciation and amortisation		31,601	26,085	26,085	6,521	13,043	13,043	-	-	26,085
Interest		10,862	1,395	1,395	173	539	698	(159)	-23%	1,395
Contracted services		25,067	76,115	76,115	1,824	10,204	38,058	(27,854)	-73%	76,115
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		120,176	32,970	32,970	3,734	19,181	16,485	2,696	16%	32,970
Operational costs		32,223	41,775	41,776	3,266	34,669	20,888	13,780	66%	41,776
Losses on Disposal of Assets		2,056	-	-	-	-	-	-	-	-
Other Losses		1,226	-	-	-	-	-	-	-	-
Total Expenditure		462,948	551,925	551,925	34,901	208,255	275,963	(67,708)	-25%	551,925
Surplus/(Deficit)		(25,648)	2,397	2,397	14,765	18,631	1,198	17,434	0	2,397
Transfers and subsidies - capital (monetary allocations)		27,725	69,734	69,734	891	10,696	34,867	(24,171)	(0)	69,734
Transfers and subsidies - capital (in-kind)		460	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	(0)	72,130
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	(0)	72,130
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	(0)	72,130
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	(0)	72,130

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

1.1.4.1 Revenue by source

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 226,886 million at the end of December 2025. This was R 50,275 million or 18% below the year-to-date budget of R 277,161 million at the end of the period. The main reason for the underperformance was due to Waste Water Management, Waste Management, Interest earned from receivables, Agency Services, Rental from Fixed Assets, Property Rates and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 36,957 million or 88% below the year-to-date target R 41,739 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains 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. This also affected the year-to-date performance negatively by R 12,794 million.

Refer to Table C4 for more detail on revenue by source.

1.1.4.2 Operating expenditure by type

The year-to-date total operational expenditure at the end of December 2025 amounted to R 208,255 million. This is R 67,708 million or 25% below year-to-date budget projections for December 2025. The bulk electricity accounts of December are due and payable in January 2026, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 12,210 million and irrecoverable debt written off amounting to R19,181 at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Refer to Table C4 for further details on expenditure by type.

1.1.4.3 Capital expenditure

The approved capital budget for the 2025/2026 financial year amounts to R 62,018,291 million. The capital expenditure for the month of December 2025 amounted to R 779 thousand. The year-to-date expenditure amounted to R 9,555,151 million or 15% of the total budget at the end of December 2025. The capital budget is mostly funded from national and provincial grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to further increase as the year progress.

Refer to Table C5 for more detail on capital expenditure, and section 10 capital programme performance.

1.1.4.4 Cash flows

The municipality started the financial year with a positive net cash position of R 1,099,888 and an investment balance of R 16,268,691 million. These figures were finalized when the audit was completed. The net cash position at the end of December 2025 amounted to **- R 3,847,920 million overdrawn** as per bank statement and the investment balance amounted to R 68,654,104 million.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

Refer to Table C7 for more detail on cash flows.

1.1.4.5 High level SDBIP overall performance

Refer to the detailed Performance Report on the Service Delivery Budget and Implementation Plan (SDBIP).

1.1.4.6 Potential impact of the National and Provincial adjustments budgets and Central Karoo District Allocations

No adjustments were made by National Treasury.

Originally the Western Cape Provincial Government allocated R 12,592,000 in grants to the Beaufort West Municipality for the 2025/26 financial year.

Furthermore, Minister DM Baartman tabled additional and amended allocations to municipalities during the 2025 Western Cape Adjusted Budget in the Western Cape Provincial Parliament on 4th of December 2025. An additional R 1,120,000 was allocated to the municipality and a R 242,000 amendment / reduction was made to the Department of Infrastructure: Title Deeds Restoration Grant.

These additional and amended allocations will impact the 2025/26 main allocations of the Beaufort West Municipality as follows:

2025/2026 Financial Year- Additional and amended allocations (December 2025)				
Vote / Department	Provincial Vote & Grant	Main Allocation	Amendment	Total
Vote 3- Provincial Treasury	Provincial Treasury : Western Cape Financial Management Capacity Grant	495,000	-	495,000
Vote 10- Infrastructure	Department of Infrastructure : Title Deeds Restoration Grant	399,000	- 242,000	157,000
Vote 13- Cultural Affairs and Sport	Department Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities	7,272,000	-	7,272,000
Vote 14- Local Government	Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000	-	226,000
Vote 14- Local Government	Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)	300,000	-	300,000
Vote 14- Local Government	Department of Local Government : Western Cape Municipal Interventions Grant	-	1,120,000	1,120,000
Vote 14- Local Government	Department of Local Government : Municipal Energy Resilience Grant	400,000	-	400,000
Vote 14- Local Government	Department of Local Government : Municipal Water Resilience Grant	3,500,000	-	3,500,000
		12,592,000	878,000	13,470,000

Further details relating to the specific projects will be provided in the adjustments budget that needs to be approved by council on the 28th of February 2026.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

The table below indicate the provincial government 2024/25 roll-overs that was approved:

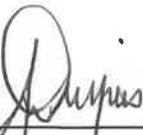
2024/25 Financial Year Approved Roll-overs		
Vote / Department	Provincial Vote & Grant	Approved Roll-overs
Vote 3 - Provincial Treasury	Provincial Treasury : Western Cape Financial Management Capacity Grant	420,741
Vote 13 - Cultural Affairs and Sport	Department Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipal	227,960
Vote 13 - Cultural Affairs and Sport	Department Cultural Affairs & Sport: Library Service - Community Library Services Grant	590,297
Vote 13 - Cultural Affairs and Sport	Department Cultural Affairs & Sport : Development of Sport and Recreation Facilities	1,100,000
Vote 14 - Local Government	Department of Local Government : Community Development Workers (CDW) Operational Support Grant	55,216
Vote 14 - Local Government	Department of Local Government : Western Cape Municipal Interventions Grant	1,125,087
		3,519,302

Both the revenue and expenditure budgets will have to be adjusted to make provision for these approved rollovers of grants.

1.1.4.7 Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget, IDP and SDBIP for 2025/26 will be prepared and this must be approved by Council by no later than 28 February 2026; and
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.



COUNCILLOR GJ DUIMPIES
EXECUTIVE MAYOR

DATE: 2026-01-23

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
Section 2 -Resolutions

Resolutions

If the mid-year review is tabled in the municipal council, resolutions dealing with at least the

Following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) Take note of the monthly budget statement and any supporting documents;
- (b) Take note of the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) Take note of the mid-year budget and performance assessment referred to in section 72 of the Act;
- (e) Any other resolutions that may be required

MID-YEAR BUDGET AND PERFORMANCE REPORT

RECOMMENDATION:

That council take cognizance of the 2025/26 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2025/26 be submitted to Council to accommodate all new allocations and any other adjustments to the operating and capital budget, IDP as well as the Service Delivery Budget and Implementation Plan.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
Section 3 -Executive Summary**

Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

3.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

3.2 Budget Overview

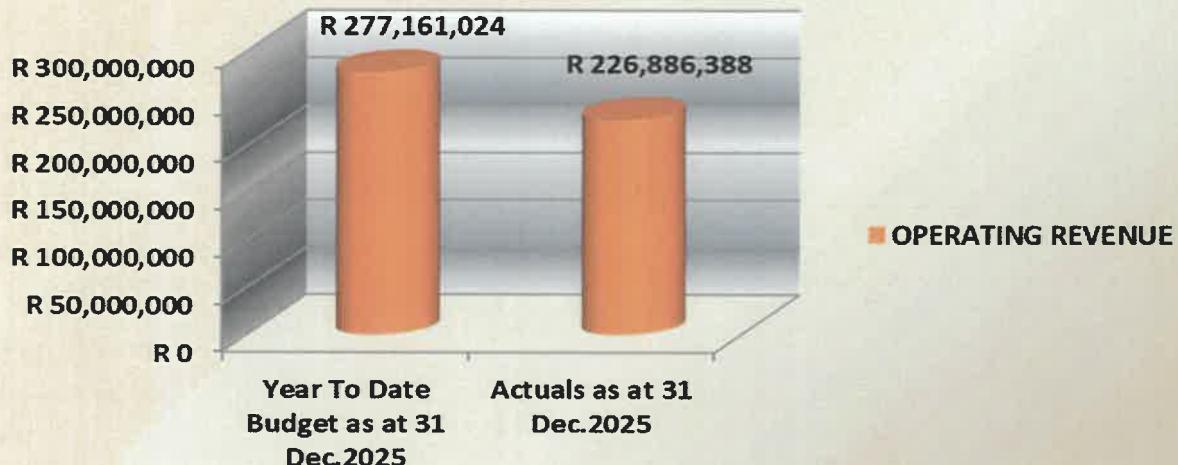
(a) Operating Revenue

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

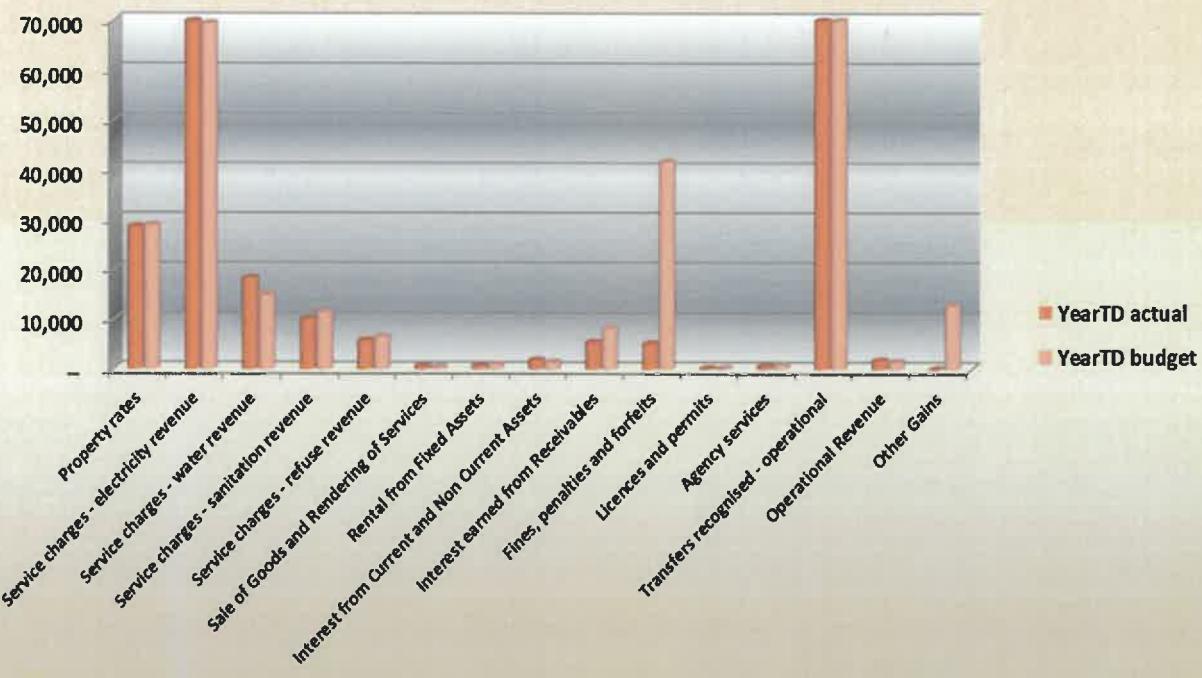
Description	Ref	2024/25		Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity		106,461	138,976	138,976	9,472	69,899	69,488	411	1%	138,976	
Service charges - Water		27,119	29,856	29,856	(3,665)	18,300	14,928	3,372	23%	29,856	
Service charges - Waste Water Management		19,772	22,939	22,939	1,637	10,093	11,470	(1,377)	-12%	22,939	
Service charges - Waste management		11,036	13,190	13,190	934	5,808	6,595	(787)	-12%	13,190	
Sale of Goods and Rendering of Services		777	1,017	1,017	97	611	508	103	20%	1,017	
Agency services		1,366	1,697	1,697	(222)	601	848	(248)	-29%	1,697	
Interest		—	—	—	—	—	—	—	—	—	
Interest earned from Receivables		9,154	12,711	12,711	703	4,224	6,356	(2,132)	-34%	12,711	
Interest from Current and Non Current Assets		3,059	2,915	2,915	933	1,862	1,458	404	28%	2,915	
Dividends		—	—	—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	—	—	
Rental from Fixed Assets		1,181	1,981	1,981	127	765	991	(225)	-23%	1,981	
Licence and permits		81	273	273	6	100	136	(37)	-27%	273	
Special rating levies		—	—	—	—	—	—	—	—	—	
Operational Revenue		8,016	1,859	1,859	168	815	930	(115)	-12%	1,859	
Non-Exchange Revenue											
Property rates		55,326	57,971	57,971	4,776	28,669	28,985	(316)	-1%	57,971	
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		66,860	83,479	83,479	1,808	5,142	41,739	(36,597)	-88%	83,479	
Licence and permits		151	208	208	4	74	104	(30)	-29%	208	
Transfers and subsidies - Operational		99,321	154,791	154,791	32,481	77,781	77,396	386	0%	154,791	
Interest		3,072	3,655	3,655	243	1,181	1,828	(647)	-35%	3,655	
Fuel Levy		—	—	—	—	—	—	—	—	—	
Operational Revenue		1,370	1,215	1,215	162	962	608	355	58%	1,215	
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	
Other Gains		23,178	25,587	25,587	—	—	12,794	(12,794)	-100%	25,587	
Discontinued Operations		—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)		437,301	554,322	554,322	49,665	226,886	277,161	(50,275)	-18%	554,322	

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

OPERATING REVENUE



OPERATIONAL REVENUE



(See Table C4 for details on the Operating Revenue info)

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 226,886 million at the end of December 2025. This was R 50,275 million or 18% below the year-to-date budget of R 277,161 million at the end of the period. The main reason for the underperformance was due to Waste Water Management, Waste Management, Interest earned from receivables, Agency Services, Rental from Fixed Assets, Property Rates and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 36,597 million or 88% below the year-to-date target of R 41,739 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains 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. This also affected the year-to-date performance negatively by R 12,794 million.

Service charges electricity is seasonally driven and is expected to increase as the year progress and as the municipality move towards the winter period.

Low collection of fines, penalties and forfeits, specifically traffic fines is due to outstanding court action.

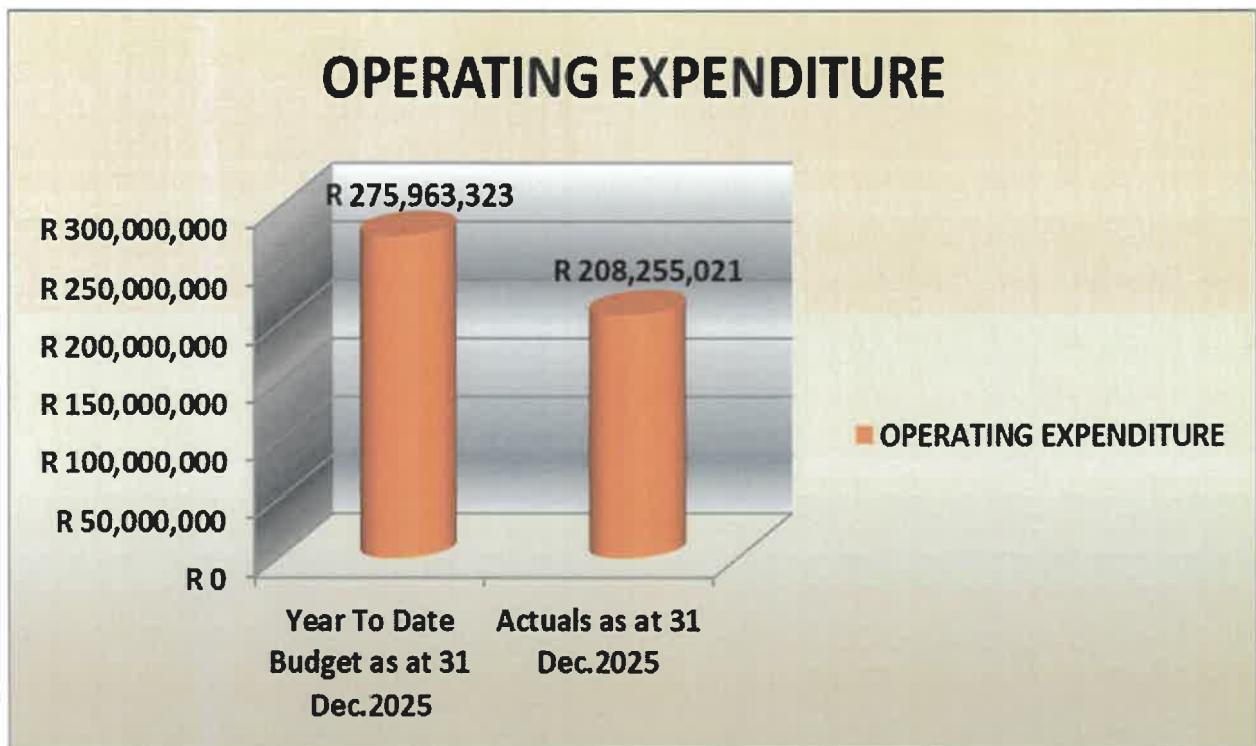
Refer to Table C4 for more detail on revenue by source.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

(b) Operating Expenditure

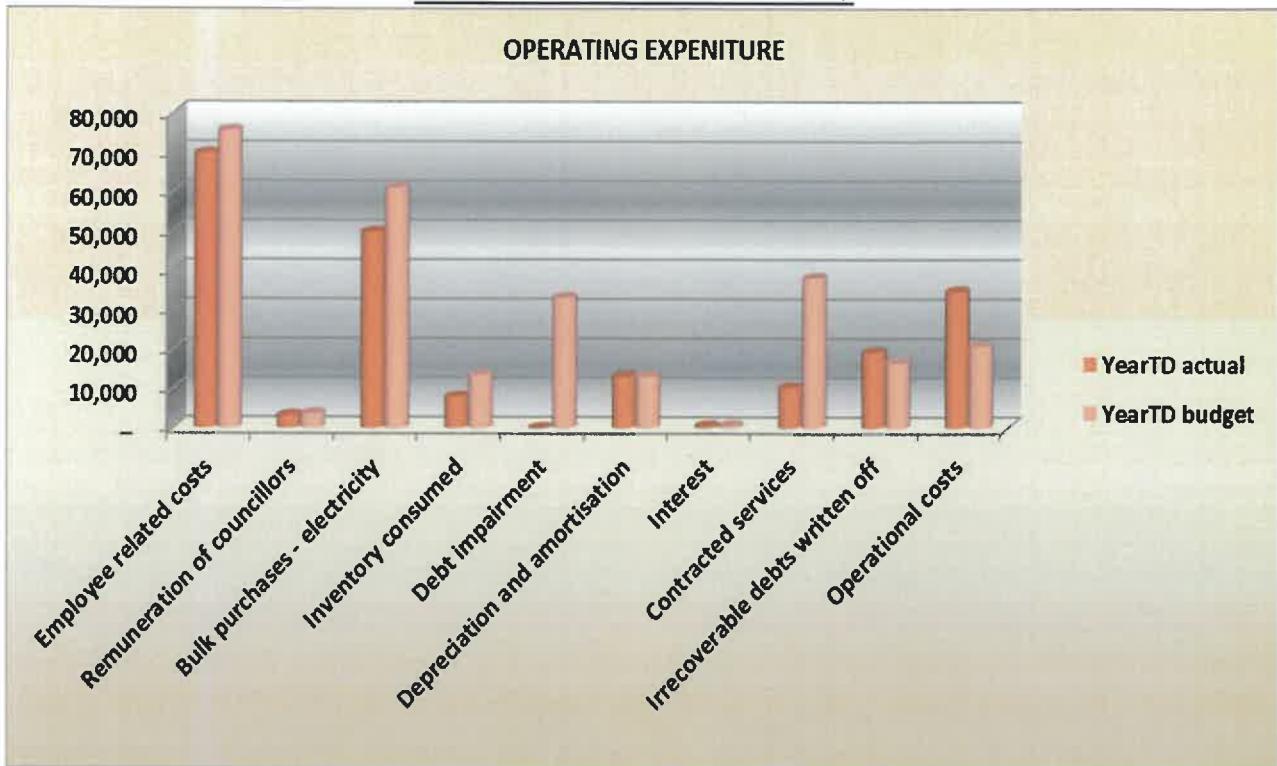
0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands									
Expenditure By Type									
Employee related costs		133,434	151,147	151,147	16,979	69,738	75,574	(5,835)	-8%
Remuneration of councillors		6,536	7,320	7,320	558	3,203	3,660	(457)	-12%
Bulk purchases - electricity		106,242	121,951	121,951	513	49,753	60,975	(11,222)	-18%
Inventory consumed		21,186	27,010	27,009	1,332	7,926	13,505	(5,579)	-41%
Debt impairment		(27,659)	66,155	66,155	-	-	33,078	(33,078)	-100%
Depreciation and amortisation		31,601	26,085	26,085	6,521	13,043	13,043	-	26,085
Interest		10,882	1,395	1,395	173	539	698	(159)	-23%
Contracted services		25,067	76,115	76,115	1,824	10,204	38,058	(27,854)	-73%
Transfers and subsidies		-	-	-	-	-	-	-	-
Irrecoverable debts written off		120,176	32,970	32,970	3,734	19,181	16,485	2,696	16%
Operational costs		32,223	41,775	41,776	3,266	34,669	20,888	13,780	66%
Losses on Disposal of Assets		2,056	-	-	-	-	-	-	-
Other Losses		1,226	-	-	-	-	-	-	-
Total Expenditure		462,948	551,925	551,925	34,901	208,255	275,963	(67,708)	-25%



(See Table C4 for details on the Operating Expenditure info)

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**



(See Table C4 for details on the Operating Expenditure info)

The year-to-date total operational expenditure at the end of December 2025 amounted to R 208,255 million. This is R 67,708 million or 25% below year-to-date budget projections for December 2025. The bulk electricity accounts of December are due and payable in January 2026, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 12,210 million and irrecoverable debt written off amounting to R19,181 at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Although finance charges are 23% or R 159 thousand below than the budgeted amount. This is due to interest charged on creditors not being paid on time. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

Inventory consumed have underperformed by 41% because the municipality does not have cash to honour its commitments of financial obligations.

Refer to Table C4 for further details on expenditure by type.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

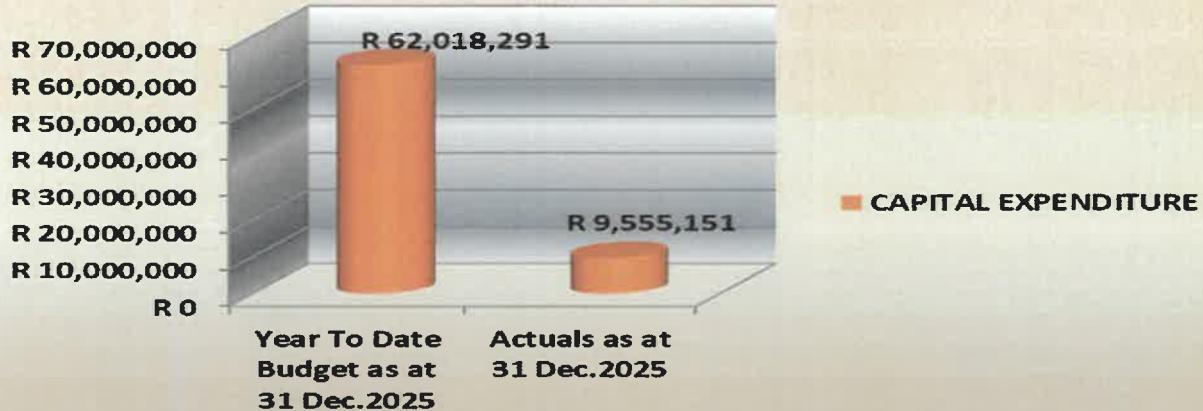
(c) Capital Expenditure

0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

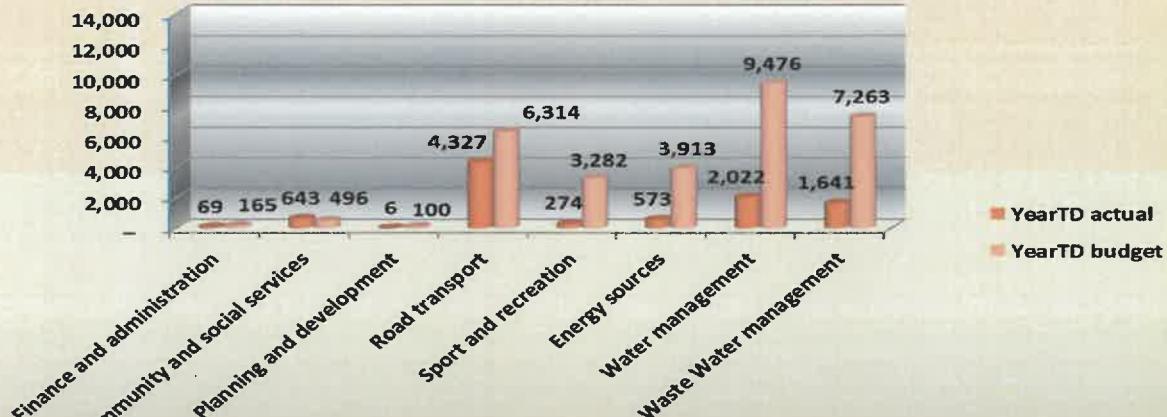
Vote Description	Ref	2024/25		Budget Year 2025/26					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands	1								
Multi-Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		6,072	8,591	8,591	–	573	4,296	(3,722)	-87%
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	–	–	–	–	–	–	–
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	–	–	–	–	–	–	–
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,764	12,855	12,855	311	4,790	6,428	(1,637)	-25%
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	12,937	21,447	21,447	311	5,364	10,723	(5,360)	-50%
Single Year expenditure appropriation	2								
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		3,761	33,678	33,678	464	3,669	16,839	(13,170)	-78%
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	230	230	4	4	115	(111)	-96%
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	100	–	65	50	15	30%
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,818	6,563	6,563	–	453	3,282	(2,828)	-86%
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	16,145	40,572	40,572	468	4,192	20,286	(16,094)	-79%
Total Capital Expenditure		29,082	62,018	62,018	779	9,555	31,009	(21,454)	-69%
Capital Expenditure - Functional Classification									
Governance and administration		729	330	330	4	69	165	(96)	-58%
Executive and council		–	–	–	–	–	–	–	–
Finance and administration		729	330	330	4	69	165	(96)	-58%
Internal audit		–	–	–	–	–	–	–	–
Community and public safety		7,702	7,555	7,555	264	917	3,778	(2,861)	-76%
Community and social services		1,068	992	992	264	643	496	147	30%
Sport and recreation		6,633	6,563	6,563	–	274	3,282	(3,007)	-92%
Public safety		–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–
Economic and environmental services		1,042	12,828	12,828	48	4,333	6,414	(2,081)	-32%
Planning and development		616	200	200	–	6	100	(94)	-94%
Road transport		426	12,628	12,628	48	4,327	6,314	(1,988)	-31%
Environmental protection		–	–	–	–	–	–	–	–
Trading services		20,035	41,304	41,304	464	4,236	20,652	(16,416)	-79%
Energy sources		6,072	7,826	7,826	–	573	3,913	(3,340)	-85%
Water management		3,145	18,952	18,952	464	2,022	9,476	(7,454)	-79%
Waste water management		–	14,526	14,526	–	1,641	7,263	(5,622)	-77%
Waste management		10,818	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	29,507	62,018	62,018	779	9,555	31,009	(21,454)	-69%
Funded by:									
National Government		20,803	57,595	57,595	775	9,300	28,797	(19,497)	-68%
Provincial Government		3,351	3,043	3,043	–	179	1,522	(1,343)	-88%
District Municipality		–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departs Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–
Transfers recognised - capital		24,155	60,638	60,638	775	9,479	30,319	(20,840)	-69%
Borrowing	6	–	–	–	–	–	–	–	–
Internally generated funds		5,353	1,380	1,380	4	76	690	(614)	-89%
Total Capital Funding		29,507	62,018	62,018	779	9,555	31,009	(21,454)	-69%

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

CAPITAL EXPENDITURE



CAPITAL EXPENDITURE



(See Table SC13a, b, c & e for details on the Capital Expenditure information)

The approved capital budget for the 2025/2026 financial year amounts to R 62,018 million. The capital expenditure for the month of December 2025 amounted to R 779 thousand. The year-to-date expenditure amounted to R 9,555 or 15% of the total budget at the end of December 2025. The capital budget is mostly funded from national grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to increase as the year progresses.

Refer to Table C5 for more detail on capital expenditure, and SC 13 page 47 - 59 capital programme performance.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables must consist of the tables in the First Attachment to this Schedule, namely-

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (f) Table C7 Monthly Budget Statement-Cash-flow

The tables included in section 4 to the end of this report are from the ' Schedule Monthly Budget Statement'

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

4.1.1 Table C1: s71 Monthly Budget Statement Summary

0 - Table C1 Monthly Budget Statement Summary - M06 December

Description R thousands	2024/25	Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Financial Performance								
Property rates	55,326	57,971	57,971	4,776	28,669	28,985	(316)	-1%
Service charges	164,388	204,962	204,962	8,377	104,100	102,481	1,519	2%
Investment revenue	3,059	2,915	2,915	933	1,862	1,458	404	28%
Transfers and subsidies - Operational	99,321	154,791	154,791	32,481	77,781	77,396	386	0
Other own revenue	115,206	133,683	133,683	3,097	14,475	66,842	(52,367)	-78%
Total Revenue (excluding capital transfers and contributions)	437,301	554,322	554,322	49,865	228,886	277,161	(50,275)	-18%
Employee costs	133,434	151,147	151,147	16,979	69,738	75,574	(5,835)	-8%
Remuneration of Councillors	6,536	7,320	7,320	558	3,203	3,660	(457)	-12%
Depreciation and amortisation	31,601	26,085	26,085	6,521	13,043	13,043	-	26,085
Interest	10,862	1,395	1,395	173	539	698	(159)	-23%
Inventory consumed and bulk purchases	127,427	148,961	148,961	1,844	57,679	74,480	(16,801)	-23%
Transfers and subsidies	-	-	-	-	-	-	-	-
Other expenditure	153,088	217,016	217,017	8,825	64,053	108,509	(44,456)	-41%
Total Expenditure	462,948	551,925	551,925	34,901	208,255	275,963	(67,708)	-25%
Surplus/(Deficit)	(25,648)	2,397	2,397	14,765	18,631	1,198	17,434	1456%
Transfers and subsidies - capital (monetary)	27,725	69,734	69,734	891	10,696	34,867	##	-69%
Transfers and subsidies - capital (in-kind)	460	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	-19%
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2,538	72,131	72,130	15,656	29,327	36,065	(6,738)	-19%
Capital expenditure & funds sources								
Capital expenditure	29,082	62,018	62,018	779	9,555	31,009	(21,454)	-69%
Capital transfers recognised	24,155	60,638	60,638	775	9,479	30,319	(20,840)	-69%
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	5,353	1,380	1,380	4	76	690	(614)	-89%
Total sources of capital funds	29,507	62,018	62,018	779	9,555	31,009	(21,454)	-69%
Financial position								
Total current assets	77,382	101,081	101,081		132,153			101,081
Total non current assets	459,343	494,518	494,518		470,041			494,518
Total current liabilities	128,765	94,499	94,499		155,573			94,499
Total non current liabilities	102,325	72,816	72,816		102,325			72,816
Community wealth/Equity	316,074	500,415	500,415		344,276			500,415
Cash flows								
Net cash from (used) operating	(14,354)	63,527	63,527	28,115	108,039	101,882	(6,157)	-6%
Net cash from (used) investing	10,995	(62,018)	(62,018)	(966)	(10,623)	(31,009)	(20,386)	66%
Net cash from (used) financing	1,181	(1,169)	(1,169)	(278)	(278)	(584)	(307)	53%
Cash/cash equivalents at the monthly/year end	15,992	19,295	19,295	26,872	112,875	89,243	(23,632)	-26%
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr
Debtors Age Analysis								
Total By Income Source	22,160	4,094	4,647	4,075	4,744	4,746	3,665	158,658
Creditors Age Analysis								
Total Creditors	405	3,293	57	69	176	943	3,383	105,324
								113,660

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

4.1.2 Table C2: s71 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 organizational structures used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and lastly the Trading Services

0 - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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	1									
Revenue - Functional										
<i>Governance and administration</i>		198,339	200,934	200,934	41,015	93,960	100,467	(6,507)	-6%	
Executive and council		17,239	12,222	12,222	48	5,123	6,111	(988)	-16%	
Finance and administration		180,850	188,712	188,712	40,966	88,837	94,356	(5,519)	-6%	
Internal audit		250	—	—	—	—	—	—	—	
<i>Community and public safety</i>		33,638	40,364	40,364	1,457	7,411	20,182	(12,771)	-63%	
Community and social services		9,407	9,883	9,883	1,482	5,352	4,941	410	8%	
Sport and recreation		6,537	7,060	7,060	65	380	3,530	(3,150)	-89%	
Public safety		17,594	23,022	23,022	(90)	1,679	11,511	(9,832)	-85%	
Housing		—	399	399	—	—	200	(200)	-100%	
Health		—	—	—	—	—	—	—	—	
<i>Economic and environmental services</i>		1,787	16,025	16,025	197	5,983	8,012	(2,030)	-25%	
Planning and development		1,298	1,591	1,591	143	1,007	796	212	27%	
Road transport		490	14,434	14,434	55	4,976	7,217	(2,241)	-31%	
Environmental protection		—	—	—	—	—	—	—	—	
<i>Trading services</i>		231,721	366,733	366,733	7,888	130,228	183,366	(53,138)	-29%	
Energy sources		121,883	167,407	167,407	8,586	70,392	83,703	(13,311)	-16%	
Water management		39,756	110,874	110,874	(3,734)	13,358	55,437	(42,079)	-76%	
Waste water management		36,673	58,982	58,982	1,872	20,730	29,491	(8,761)	-30%	
Waste management		33,409	29,470	29,470	1,164	25,749	14,735	11,013	75%	
<i>Other</i>	4	—	—	—	—	—	—	—	—	
Total Revenue - Functional	2	465,486	624,056	624,056	50,557	237,582	312,028	(74,446)	-24%	624,056
Expenditure - Functional										
<i>Governance and administration</i>		122,169	90,716	90,716	13,865	69,329	45,358	23,971	53%	
Executive and council		25,969	25,387	25,387	3,068	10,192	12,693	(2,501)	-20%	
Finance and administration		94,798	63,836	63,836	10,623	58,432	31,918	26,514	83%	
Internal audit		1,403	1,493	1,493	173	705	747	(42)	-6%	
<i>Community and public safety</i>		103,687	147,101	147,101	5,443	24,363	73,551	(49,188)	-67%	
Community and social services		10,921	13,992	13,992	1,607	7,582	6,996	586	8%	
Sport and recreation		9,024	9,873	9,873	1,078	4,658	4,936	(279)	-6%	
Public safety		82,401	121,276	121,276	2,568	11,354	60,638	(49,284)	-81%	
Housing		1,341	1,960	1,960	189	770	980	(210)	-21%	
Health		—	—	—	—	—	—	—	—	
<i>Economic and environmental services</i>		29,947	32,488	32,488	4,672	14,895	16,244	(1,349)	-8%	
Planning and development		11,890	10,337	10,337	1,276	4,558	5,168	(611)	-12%	
Road transport		18,057	22,151	22,151	3,395	10,338	11,076	(738)	-7%	
Environmental protection		—	—	—	—	—	—	—	—	
<i>Trading services</i>		208,273	281,621	281,621	10,921	99,668	140,811	(41,143)	-29%	
Energy sources		128,533	156,768	156,768	3,663	71,712	78,384	(6,672)	-9%	
Water management		42,412	86,802	86,802	3,407	14,338	43,401	(29,063)	-67%	
Waste water management		20,630	18,809	18,809	1,857	6,144	9,405	(3,260)	-35%	
Waste management		16,698	19,243	19,243	1,995	7,474	9,621	(2,147)	-22%	
<i>Other</i>		—	—	—	—	—	—	—	—	
Total Expenditure - Functional	3	464,075	551,925	551,925	34,901	208,255	275,963	(67,708)	-25%	551,925
Surplus/ (Deficit) for the year		1,410	72,131	72,130	15,656	29,327	36,065	(6,738)	-0.18682	72,130

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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4.1.3 Table C3: s71 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 organizational structure of the municipality which is made up of the following Directorates:

- (a) Municipal Manager;
- (b) Director Corporate Service;
- (c) Director Financial Service;
- (d) Director Community Services and
- (e) Director Infrastructure Service.

0 - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description R thousands	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
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	8,467	8,758	8,758	5	3,652	4,379	(726)	-16.6%	8,758
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		201,389	278,785	278,785	6,511	103,590	139,393	(35,803)	-25.7%	278,785
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		19,639	11,741	11,741	1,196	6,234	5,870	363	6.2%	11,741
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		166,616	109,006	109,006	8,303	48,114	54,503	(6,389)	-11.7%	109,006
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,376	215,765	215,765	34,543	75,992	107,883	(31,890)	-29.6%	215,765
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	465,486	624,056	624,056	50,557	237,582	312,028	(74,446)	-23.9%	624,056
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	15,855	7,159	7,159	1,120	247	3,580	(3,333)	-93.1%	7,159
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		229,608	256,365	256,365	14,745	111,255	128,183	(16,928)	-13.2%	256,365
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,055	52,445	52,445	4,529	22,469	26,223	(3,754)	-14.3%	52,445
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		56,087	22,803	22,803	6,157	39,737	11,402	28,336	248.5%	22,803
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		119,470	213,153	213,153	8,350	34,547	106,577	(72,030)	-67.6%	213,153
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	464,075	551,925	551,925	34,901	208,255	275,963	(67,708)	-24.5%	551,925
Surplus/ (Deficit) for the year	2	1,410	72,131	72,130	15,656	29,327	36,065	(6,738)	-18.7%	72,130

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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4.1.4 Table C4: s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

0 - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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	138,976	9,472	69,899	69,488	411	1%	138,976	
Service charges - Water		27,119	29,856	29,856	(3,665)	18,300	14,928	3,372	23%	29,856	
Service charges - Waste Water Management		19,772	22,939	22,939	1,637	10,093	11,470	(1,377)	-12%	22,939	
Service charges - Waste management		11,036	13,190	13,190	934	5,808	6,595	(787)	-12%	13,190	
Sale of Goods and Rendering of Services		777	1,017	1,017	97	611	508	103	20%	1,017	
Agency services		1,366	1,697	1,697	(222)	601	848	(248)	-29%	1,697	
Interest		—	—	—	—	—	—	—	—	—	
Interest earned from Receivables		9,154	12,711	12,711	703	4,224	6,356	(2,132)	-34%	12,711	
Interest from Current and Non Current Assets		3,059	2,915	2,915	933	1,862	1,458	404	28%	2,915	
Dividends		—	—	—	—	—	—	—	—	—	
Rent on Land		—	—	—	—	—	—	—	—	—	
Rental from Fixed Assets		1,181	1,981	1,981	127	765	991	(225)	-23%	1,981	
Licence and permits		81	273	273	6	100	136	(37)	-27%	273	
Special rating levies		—	—	—	—	—	—	—	—	—	
Operational Revenue		8,016	1,859	1,859	168	815	930	(115)	-12%	1,859	
Non-Exchange Revenue											
Property rates		55,326	57,971	57,971	4,776	28,669	28,985	(316)	-1%	57,971	
Surcharge and Taxes		—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		66,860	83,479	83,479	1,808	5,142	41,739	(36,597)	-88%	83,479	
Licence and permits		151	208	208	4	74	104	(30)	-29%	208	
Transfers and subsidies - Operational		99,321	154,791	154,791	32,481	77,781	77,396	386	0%	154,791	
Interest		3,072	3,655	3,655	243	1,181	1,828	(647)	-35%	3,655	
Fuel Levy		—	—	—	—	—	—	—	—	—	
Operational Revenue		1,370	1,215	1,215	162	962	608	355	58%	1,215	
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	
Other Gains		23,178	25,587	25,587	—	—	12,794	(12,794)	-100%	25,587	
Discontinued Operations		—	—	—	—	—	—	—	—	—	
Total Revenue (excluding capital transfers and contributions)		437,301	554,322	554,322	49,665	226,886	277,161	(50,275)	-18%	554,322	
Expenditure By Type											
Employee related costs		133,434	151,147	151,147	16,979	69,738	75,574	(5,835)	-8%	151,147	
Remuneration of councillors		6,536	7,320	7,320	558	3,203	3,660	(457)	-12%	7,320	
Bulk purchases - electricity		106,242	121,951	121,951	513	49,753	60,975	(11,222)	-18%	121,951	
Inventory consumed		21,186	27,010	27,009	1,332	7,926	13,505	(5,579)	-41%	27,009	
Debt impairment		(27,659)	66,155	66,155	—	—	33,078	(33,078)	-100%	66,155	
Depreciation and amortisation		31,601	26,085	26,085	6,521	13,043	13,043	—	—	26,085	
Interest		10,862	1,395	1,395	173	539	698	(159)	-23%	1,395	
Contracted services		25,067	76,115	76,115	1,824	10,204	38,058	(27,854)	-73%	76,115	
Transfers and subsidies		—	—	—	—	—	—	—	—	—	
Irrecoverable debts written off		120,176	32,970	32,970	3,734	19,181	16,485	2,696	16%	32,970	
Operational costs		32,223	41,775	41,776	3,266	34,669	20,888	13,780	66%	41,776	
Losses on Disposal of Assets		2,056	—	—	—	—	—	—	—	—	
Other Losses		1,226	—	—	—	—	—	—	—	—	
Total Expenditure		462,948	551,925	551,925	34,901	208,255	275,963	(67,708)	-25%	551,925	
Surplus/(Deficit)		(25,648)	2,397	2,397	14,765	18,631	1,198	17,434	0	2,397	
Transfers and subsidies - capital (monetary allocations)		27,725	69,734	69,734	891	10,696	34,867	(24,171)	(0)	69,734	
Transfers and subsidies - capital (in-kind)		460	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions		2,538	72,131	72,130	15,656	29,327	36,085	(6,738)	(0)	72,130	
Income Tax		—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after income tax		2,538	72,131	72,130	15,656	29,327	36,085	(6,738)	(0)	72,130	
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) attributable to municipality		2,538	72,131	72,130	15,656	29,327	36,085	(6,738)	(0)	72,130	
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	
Surplus/ (Deficit) for the year		2,538	72,131	72,130	15,656	29,327	36,085	(6,738)	(0)	72,130	

The annual budget is approved for 'Total Revenue by Source'.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 226,886 million at the end of December 2025. This was R 50,275 million or 18% below the year-to-date budget of R 277,161 million at the end of the period. The main reason for the underperformance was due to Waste Water Management, Waste Management, Interest earned from receivables, Agency Services, Rental from Fixed Assets, Property Rates and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 36,597 million or 88% below the year-to-date target R 41,739 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains 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. This also affected the year-to-date performance negatively by R 12,794 million.

The transfers and subsidies - capital (monetary allocations) year-to-date amounted to R 10,696 million for December. This is R 24,171 million below the year-to-date target of R 34,867 million at the end of December. Transfers and subsidies - capital are expected to increase as the year progress.

Refer to Table C4 for more detail on revenue by source.

The annual budget is approved for 'Expenditure by Type'

The year-to-date total operational expenditure at the end of December 2025 amounted to R 208,255 million. This is R 67,708 million or 25% below year-to-date budget projections for December 2025. The bulk electricity accounts of December are due and payable in January 2026, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 12,210 million and irrecoverable debt written off amounting to R19,181 at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Refer to Table C4 for further details on expenditure by type.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

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

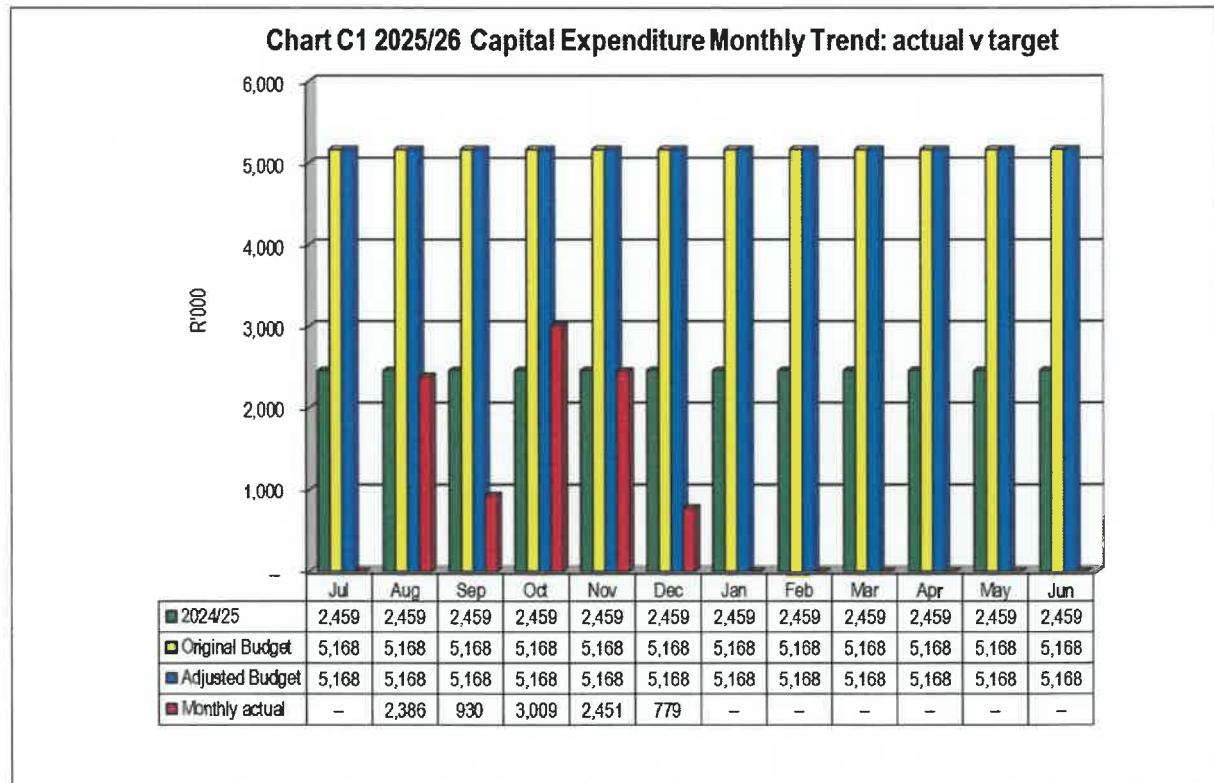
0 - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

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										
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		6,072	8,591	8,591	-	573	4,296	(3,722)	-87%	8,591
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		101	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,764	12,855	12,855	311	4,790	6,428	(1,637)	-25%	12,855
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	12,937	21,447	21,447	311	5,364	10,723	(5,360)	-50%	21,447
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR INFRASTRUCTURE SERVICES		3,761	33,678	33,678	464	3,669	16,839	(13,170)	-78%	33,678
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,490	230	230	4	4	115	(111)	-96%	230
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		76	100	100	-	65	50	15	30%	100
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		10,818	6,563	6,563	-	453	3,282	(2,828)	-86%	6,563
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	16,145	40,572	40,572	468	4,192	20,286	(16,094)	-79%	40,572
Total Capital Expenditure		29,082	62,018	62,018	779	9,555	31,009	(21,454)	-69%	62,018
Capital Expenditure - Functional Classification										
Governance and administration		729	330	330	4	69	165	(96)	-58%	330
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		729	330	330	4	69	165	(96)	-58%	330
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		7,702	7,555	7,555	264	917	3,778	(2,861)	-76%	7,555
Community and social services		1,068	992	992	264	643	496	147	30%	992
Sport and recreation		6,633	6,563	6,563	-	274	3,282	(3,007)	-92%	6,563
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1,042	12,828	12,828	48	4,333	6,414	(2,081)	-32%	12,828
Planning and development		616	200	200	-	6	100	(94)	-94%	200
Road transport		426	12,628	12,628	48	4,327	6,314	(1,988)	-31%	12,628
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,035	41,304	41,304	464	4,236	20,652	(16,416)	-79%	41,304
Energy sources		6,072	7,826	7,826	-	573	3,913	(3,340)	-85%	7,826
Water management		3,145	18,952	18,952	464	2,022	9,476	(7,454)	-79%	18,952
Waste water management		-	14,526	14,526	-	1,641	7,263	(5,622)	-77%	14,526
Waste management		10,818	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,507	62,018	62,018	779	9,555	31,009	(21,454)	-69%	62,018
Funded by:										
National Government		20,803	57,595	57,595	775	9,300	28,797	(19,497)	-68%	57,595
Provincial Government		3,351	3,043	3,043	-	179	1,522	(1,343)	-88%	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		24,155	60,638	60,638	775	9,479	30,319	(20,840)	-69%	60,638
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		5,353	1,380	1,380	4	76	690	(614)	-89%	1,380
Total Capital Funding		29,507	62,018	62,018	779	9,555	31,009	(21,454)	-69%	62,018

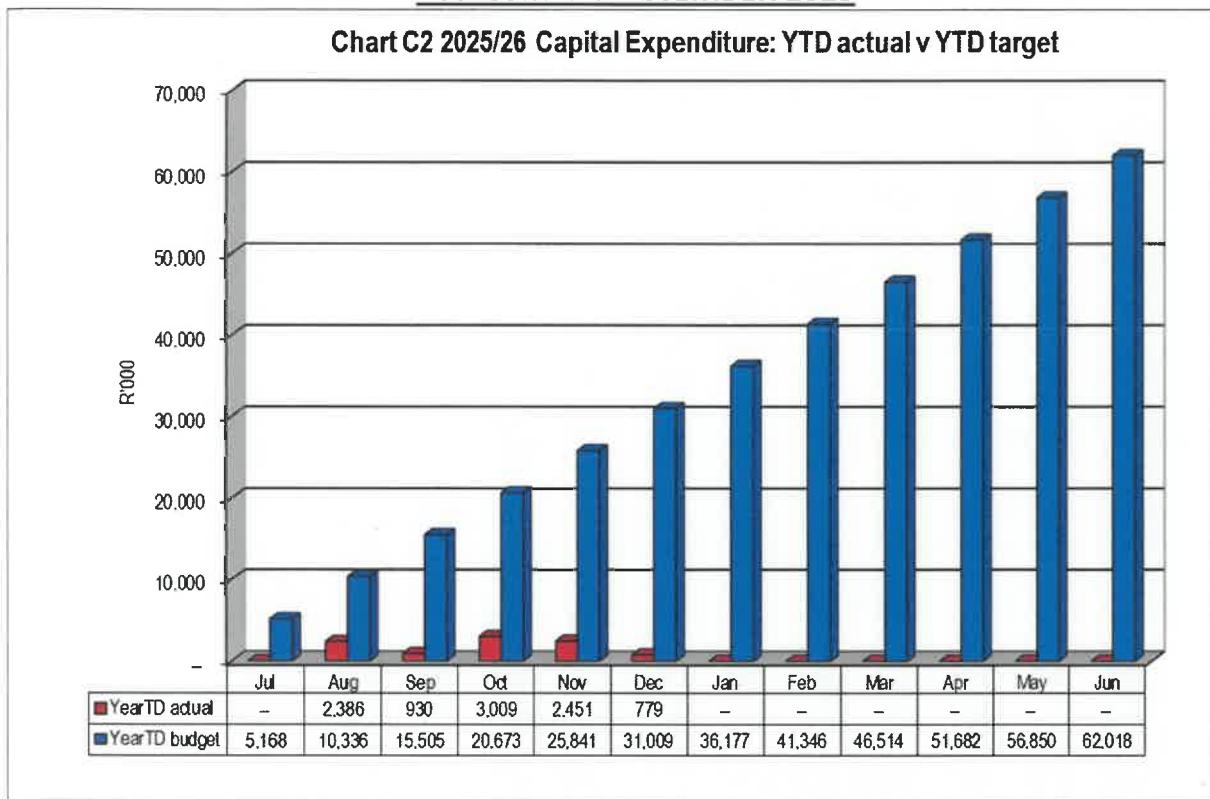
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Table C5 consists of three distinct sections:

- **Appropriations by vote:**
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
 - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There was no unauthorized expenditure on any vote
- **Standard classification:**
 - Similar to Table C2 this portion reflects the capital budget 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 organizational structures used by the different institutions.
- **Funding portion:**
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilized but should any unspent portion remain then the provincial departments do not at this time require repayment.



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**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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4.1.6: Table C6: Monthly Budget Statement-Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2024/25		Budget Year 2025/26		
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		17,369	19,295	—	63,948	19,295
Trade and other receivables from exchange transactions		26,166	23,276	—	28,001	23,276
Receivables from non-exchange transactions		24,394	28,747	—	15,009	28,747
Current portion of non-current receivables		12,752	1,599	—	1,599	1,599
Inventory		4,063	3,058	—	3,989	3,058
VAT		—	14,761	—	12,313	14,761
Other current assets		201	10,345	—	7,295	10,345
Total current assets		84,945	101,081	—	132,153	101,081
Non current assets						
Investments		—	—	—	1,658	—
Investment property		5,122	5,412	—	5,009	5,412
Property, plant and equipment		450,987	484,851	—	447,617	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	—	1,027	1,343
Trade and other receivables from exchange transactions		209	(511)	—	186	(511)
Non-current receivables from non-exchange transactions		60	83	—	11,203	83
Other non-current assets		—	—	—	—	—
Total non current assets		460,741	494,518	—	470,041	494,518
TOTAL ASSETS		545,686	595,599	—	602,194	595,599
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		1,169	651	—	891	651
Consumer deposits		2,793	2,682	—	2,845	2,682
Trade and other payables from exchange transactions		96,903	62,347	—	87,396	62,347
Trade and other payables from non-exchange transactions		—	0	—	35,501	0
Provision		16,345	19,265	—	15,572	19,265
VAT		7,350	9,553	—	13,368	9,553
Other current liabilities		3,853	—	—	—	—
Total current liabilities		128,413	94,499	—	155,573	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	—	36,374	14,097
Other non-current liabilities		22,846	28,780	—	32,267	28,780
Total non current liabilities		102,325	72,816	—	102,325	72,816
TOTAL LIABILITIES		230,738	167,315	—	257,898	167,315
NET ASSETS	2	314,947	428,284	—	344,296	428,284
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		310,843	424,180	—	340,192	424,180
Reserves and funds		4,104	4,104	—	4,104	4,104
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	314,947	428,284	—	344,296	428,284

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4.1.7 Table C7: Monthly Budget Statement -Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	-	3 110	21 578	25 575	(3 997)	-16%	51 150
Service charges		141 324	190 836	-	13 427	71 631	95 418	(23 787)	-25%	190 836
Other revenue		66 839	101 364	-	3 121	17 599	50 682	(33 083)	-65%	101 364
Transfers and Subsidies - Operational		100 971	108 791	-	30 957	90 141	54 395	25 745	47%	108 791
Transfers and Subsidies - Capital		20 315	69 734	-	-	40 003	34 867	5 137	15%	69 734
Interest		4 699	2 915	-	44	61	1 458	(1 396)	-96%	2 915
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(351 374)	(459 867)	-	(43 193)	(211 445)	(229 934)	(18 488)	8%	(459 867)
Interest		(649)	(1 395)	-	-	-	(558)	(598)	100%	(1 395)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM(USED) OPERATING ACTIVITIES		32 294	63 527	-	7 466	19 568	31 763	12 195	38%	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		-	-	-	(30)	(66)	-	(66)	#DIV/0!	-
Payments										
Capital assets		(29 627)	(62 018)	-	(936)	(10 557)	(31 009)	(20 452)	66%	(62 018)
NET CASH FROM(USED) INVESTING ACTIVITIES		(29 627)	(62 018)	-	(966)	(10 623)	(31 009)	(20 386)	66%	(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)	-	(278)	(278)	(584)	(307)	53%	(1 169)
NET CASH FROM(USED) FINANCING ACTIVITIES		(1 181)	(1 169)	-	(278)	(278)	(584)	(307)	53%	(1 169)
NET INCREASE/(DECREASE) IN CASH HELD		1 485	340	-	6 223	8 668	170			340
Cash/cash equivalents at beginning:		15 883	18 955	-	-	17 369	18 955			18 955
Cash/cash equivalents at month/year end:		17 359	19 295	-	6 223	26 036	19 125			19 295

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

Bank and Investment Balances Movement - December 2025							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Investment Withdrawals	Closing Balance
Nedbank Account	1,106,607.07	70,805,246.13	- 75,804,960.20	-	28,582.50	-	3,864,524.50
ABSA Account	319,624.64	3,031,928.13	- 3,334,955.74	-	7.27	-	16,604.30
Investment Balances	52,243,782.80	-	-	30,927,000.00	904,445.11	- 15,421,123.58	68,654,104.33
Balance	53,670,014.51	73,837,174.26	- 79,139,915.94	30,927,000.00	933,034.88	- 15,421,123.58	64,806,184.13

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

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
PART 2-SUPPORTING DOCUMENTATION Section**

Section 5- Debtor's Analysis

Debtors Analysis

The debtors' analysis must contain-

- (a) An aged analysis reconciled with the financial position grouped by-
 - (i) Revenue source; and
 - (ii) Customer group
- (b) Any bad debts written off by customer group

5.1 Supporting Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December											
R thousands	Description	NT Code	Budget Year 2025/26								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	5 805	1 114	1 432	1 235	1 039	1 484	1 255	25 935	43 851	35 500
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5 765	370	542	204	254	893	180	4 111	12 238	5 581
Receivables from Non-exchange Transactions - Property Rates	1400	5 510	1 167	1 110	1 085	1 025	1 311	975	41 558	53 751	45 956
Receivables from Exchange Transactions - Waste Water Management	1500	2 887	752	937	804	726	703	708	33 570	41 187	36 572
Receivables from Exchange Transactions - Waste Management	1600	1 629	472	498	500	487	419	429	20 029	24 458	21 859
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	1	1	5
Interest on Arbor Declar Accounts	1810	-	-	-	-	-	-	-	543	643	543
Recoverable unauthorised, irregular, faulty and waste/ expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	560	178	118	155	321	135	116	29 003	30 647	29 791
Total By Income Source	2000	22 160	4 094	4 647	4 075	4 744	4 748	3 665	158 638	206 787	175 887
2022/23 - totals only											-
Debtors Age Analysis By Customer Group											-
Organs of State	2200	1 794	195	157	176	124	137	114	7 525	10 641	8 485
Commercial	2300	5 143	729	841	641	658	697	538	21 601	30 939	24 225
Households	2400	14 528	3 047	3 117	3 140	3 816	3 774	2 906	12 913	158 257	137 555
Other	2500	694	125	52	118	136	139	107	5 112	6 950	5 612
Total By Customer Group	2600	22 160	4 094	4 647	4 075	4 744	4 748	3 665	158 638	206 787	175 887

Debtors Age Analysis

The age analyses for debtors only include those amounts which are currently or past due. It does not include the interim rates debit raising nor the current month billing which is only due at the end of the following month.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3. The Financial Position includes the total annual billing to date and some debtor's classification which do not form part of the consumer debtors. Whereas the age analysis includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 30 September annually or monthly an installment basis.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Chart C3 Aged Consumer Debtors Analysis

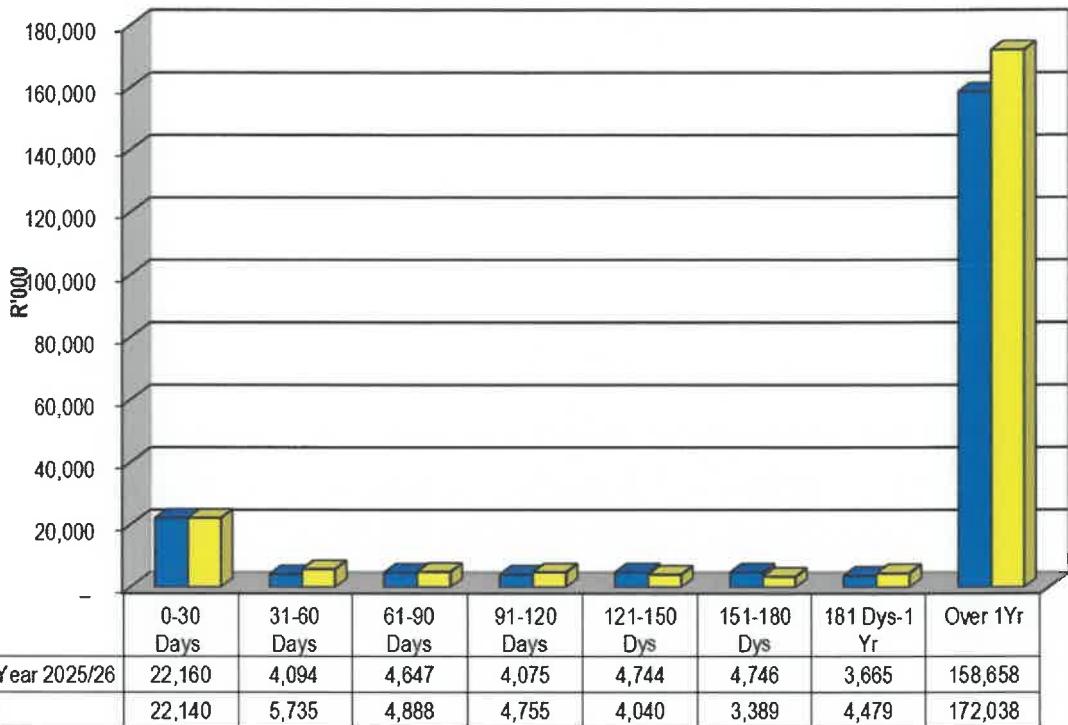
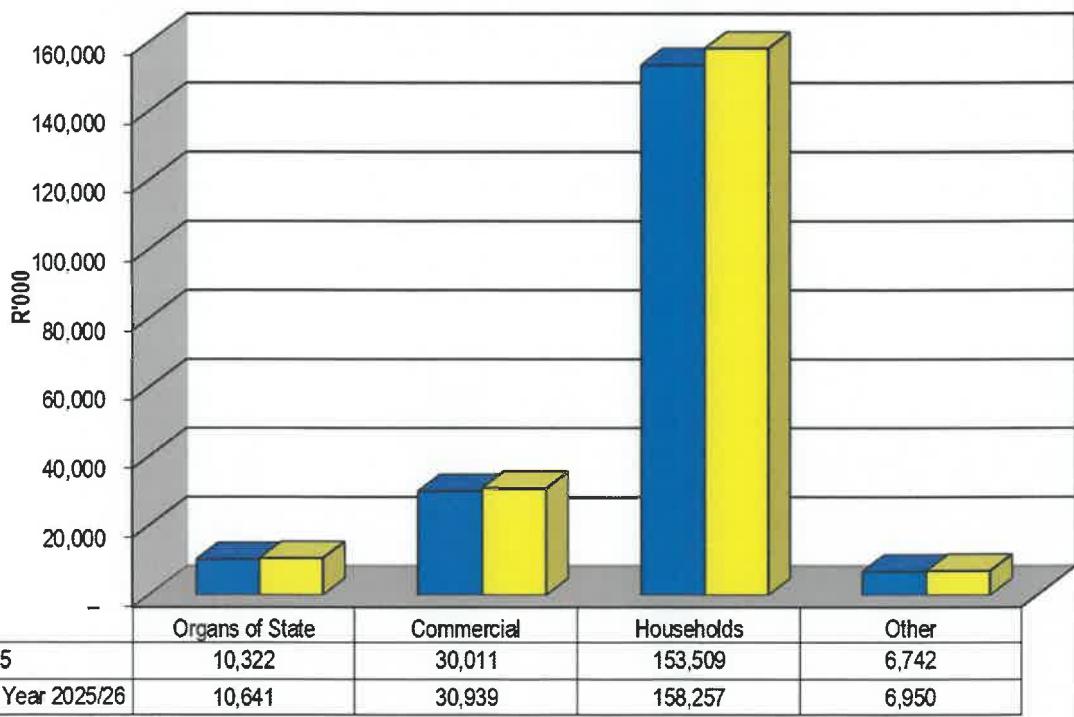


Chart C4 Consumer Debtors (total by Debtor Customer Category)



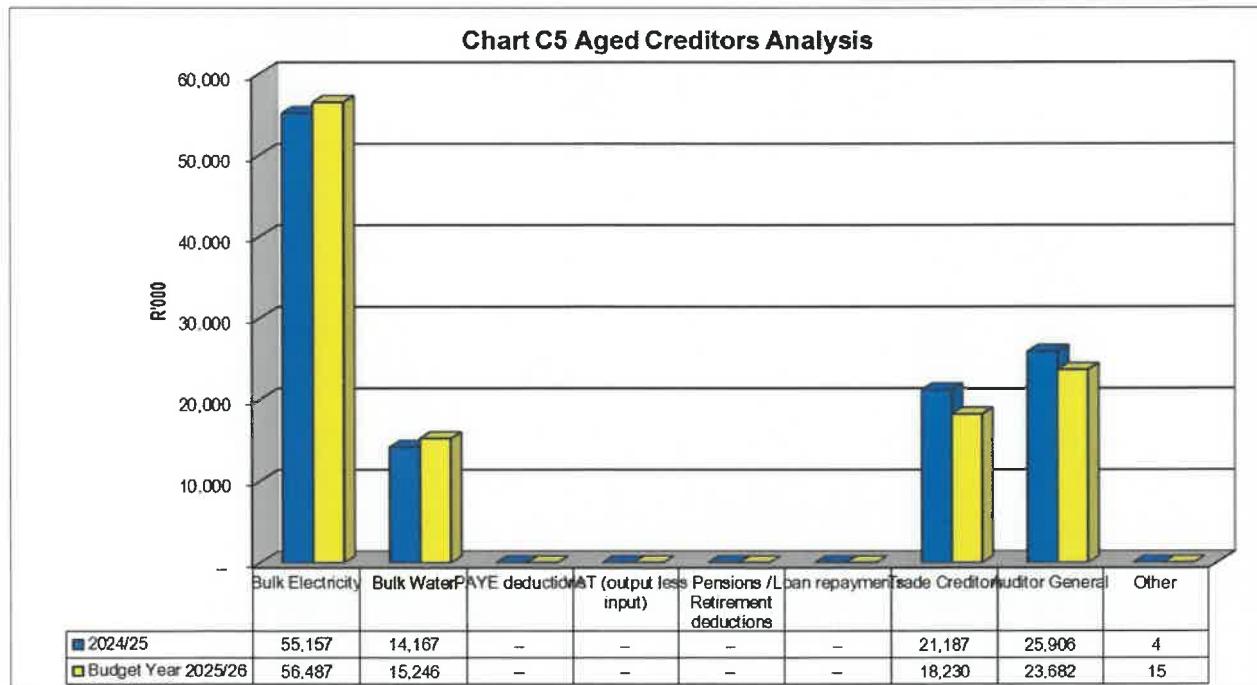
**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
Section 6 - Creditor's Analysis**

Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December		Budget Year 2025/26								
Description R thousands	NT Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	72	-	-	0	6	-	1,253	55,156	56,487
Bulk Water	0200	-	-	-	-	-	-	1,439	13,907	15,246
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	322	7	9	1	92	863	593	16,353	18,230
Auditor General	0800	-	3,286	59	68	78	80	108	20,003	23,682
Other	0900	11	-	-	-	-	-	-	4	15
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	405	3,293	67	68	176	943	3,383	105,324	113,660



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025
Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

7.1 Supporting Table SC5: Investment Portfolio Analysis

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December					
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	2,834	44	–	–	2,878
ABSA Bank	46,356	810	(15,421)	30,927	62,672
Nedbank	993	17	–	–	1,010
Investec	2,001	34	–	–	2,095
	–	–	–	–	–
Municipality sub-total	52,244	904	(15,421)	30,927	68,654
Entities					
	–	–	–	–	–
Entities sub-total	–	–	–	–	–
TOTAL INVESTMENTS AND INTEREST	52,244	904	(15,421)	30,927	68,654

The total investment balance of the Municipality at the end of December 2025 amounted to R 68,654 million. The municipality made an investment withdrawal of R 15,421 million during the month of December 2025.

The investment withdrawal of R 15,421 million related to the following:

- Own Reserves – R 13,5 million ;
- Water Services Infrastructure Grant (WSIG) – R 481,691.17;
- Cultural Affairs & Sport: Library Service - Replacement Funding – R 927,736.06;
- Local Government Financial Management Grant (FMG) – R 53,529.60;
- SETA : Chemical Industries Education & Training Authority – R 111,000; and
- Municipal Infrastructure Grant (MIG) – R 347,166.75;

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The municipality made investment amounting to R 30,927 million. This related to the following:

- Equitable share – R 30,927,000 million

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest that was earned during the second quarter (October – December 2025) of the 2025/26 financial year amounted to R 904,445.11.

Included in the balance of R 68,654,104.33 is the unspent conditional grants amounting to R 35,850,712.76 that are cash backed on investment.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

The disclosure an allocation and grant expenditure must reflect particulars of-

- (a) Allocation and grant receipts and expenditure against each allocation or grant; and
- (b) Any change in allocations as result of-
 - (i) An adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) Changes in grants from other providers

8.1 Supporting Table SC6 -Grants receipts

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant receipts - M06 December											
R thousand	Description	Ref	Budget Year 2025/26								Full Year Forecast
			2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
RECEIPTS		1.2									
Operating Transfers and Grants											
National Government:											
Buildings	92784	143 181	—	30 927	73 153	71 581	1 574	2 2%	143 181		
Municipal Infrastructure Grant (MIG)	85 846	92 780	—	30 927	59 585	46 900	23 155	50.0%	92 780		
Local Government Financial Management Grant (LGMG)	752	812	—	—	471	406	64	15.9%	812		
Expanded Public Works Programme Integrated Grant (EPWP)	1 907	2 000	—	—	2 000	1 000	1 000	100.0%	2 000		
Smart Cities Grant	1 228	1 360	—	—	1 069	785	315	40.1%	1 360		
Other transfers and grants [insert description]	—	46 000	—	—	—	23 000	(23 000)	-100.0%	46 000		
Provincial Government:											
Province Treasury - Western Cape Financial Management Capacity Building Grant	11 905	9 092	—	—	5 389	4 548	1 123	22.5%	9 092		
Province Treasury - Western Cape Municipal Financial Recovery Services Grant	2725	403	—	—	451	246	348	100.0%	403		
Department of Infrastructure - Tax Deeds Restoration Grant	310	—	—	—	—	—	—	—	—		
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable 83 Municipalities	—	369	—	—	—	200	(200)	-100.0%	369		
Department of Local Government - Municipal Energy Resilience Grant	6903	7 372	—	—	4 843	3 636	1 212	33.3%	7 372		
Department of Local Government - ThruZing Service Centres Grant (Sustainability/ Operational Support Grant)	—	400	—	—	—	200	(200)	-100.0%	400		
Department of Local Government - Community Development Workers (CDW) Operational Support Grant	—	300	—	—	—	150	(150)	-100.0%	300		
Department of Local Government - Western Cape Municipal Interventions Grant	226	226	—	—	226	113	113	100.0%	226		
Other transfers and grants [insert description]	1741	—	—	—	—	—	—	—	—		
District Municipality:											
Central Karoo District Municipality	370	—	—	—	—	—	—	—	—		
Other grant providers:											
Chemical Industries Education & Training Authority	1 624	2 538	—	30	1 417	1 269	148	11.7%	2 538		
Local Government Sector Education and Training Authority	1 617	2 538	—	—	972	1 259	(29)	-23.4%	2 538		
Other grant providers [insert description]	7	—	—	30	445	—	445	40.0%	—		
Total Operating Transfers and Grants	5	106 603	154 791	—	30 957	80 141	77 305	2.7%	3.5%	154 791	
Capital Transfers and Grants											
National Government:											
Municipal Infrastructure Grant (MIG)	23 925	66 234	—	—	36 303	33 117	3 387	10.2%	66 234		
Integrated National Electrification Programme Grant (INEP)	15 646	22 234	—	—	12 881	11 117	1 763	15.9%	22 234		
Water Services Infrastructure Grant (WSIG)	5 003	9 000	—	—	4 999	4 500	(450)	-10.0%	9 000		
Local Government Financial Management Grant (LGMG)	—	35 000	—	—	19 572	17 500	2 072	11.8%	35 000		
Other capital transfers [insert description]	89	—	—	—	—	—	—	—	—		
Provincial Government:											
Department of Local Government - Municipal Water Resilience Grant	5 800	3 500	—	—	3 300	1 730	1 730	100.0%	3 500		
Department Cultural Affairs & Sport - Library Service - Community Library Services Grant	2 500	3 020	—	—	3 500	1 730	1 730	100.0%	3 500		
Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities	1 500	—	—	—	—	—	—	—	—		
Department of Local Government - Western Cape Municipal Interventions Grant	1 100	—	—	—	—	—	—	—	—		
District Municipality:											
Other capital transfers [insert description]	—	—	—	—	—	—	—	—	—		
Other grant providers:											
Other capital transfers [insert description]	—	—	—	—	—	—	—	—	—		
Total Capital Transfers and Grants	5	29 525	69 734	—	—	40 003	34 887	5 137	14.7%	69 734	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	136 128	224 525	—	30 957	120 144	112 203	7 882	7.0%	224 525	

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

8.2 Supporting Table SC7 (1)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December													
R thousand	Description	Ref	2024/25		Budget Year 2023/26					Full Year Forecast			
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
EXPENDITURE													
Operating expenditure of Transfers and Grants													
National Government:													
National Government:			92784	143 161	—	31 228	72 237	71 581	658	0.9%			
Exitable share			8849	92 730	—	30 927	69 585	68 590	23 195	50.0%			
Municipal Infrastructure Grant (MIG)			782	812	—	105	454	406	38	14.2%			
Local Government Financial Management Grant (FMG)			1907	2 000	—	73	1 202	1 000	282	28.2%			
Expanded Public Works Programme Integrated Grant (EPWP)			1226	1 569	—	422	905	788	123	15.5%			
Smart Meters Grant			—	46 000	—	—	—	28 000	(23 000)	-100.0%			
Other transfers and grants [insert description]			—	—	—	—	—	—	—	—			
Provincial Government:			11 014	9 092	—	1 833	4 017	4 548	(529)	-11.0%			
Provincial Treasury: Western Cape Financial Management Capacity Building Grant			2304	405	—	—	—	248	(248)	-100.0%			
Provincial Treasury: Western Cape Municipal Financial Recovery Services Grant			1 110	—	—	—	—	—	—	—			
Department of Infrastructure: Title Deeds Restoration Grant			—	365	—	—	—	200	(200)	-100.0%			
Department of Infrastructure: Replacement Funding for most vulnerable B3 Municipalities			6673	7 272	—	1 020	3 919	3 696	283	7.8%			
Department of Local Government: Western Cape Municipal Interventions Grant			724	—	—	—	—	—	—	—			
Department of Local Government: Municipal Energy Resilience Grant			—	400	—	—	—	200	(200)	-100.0%			
Department of Local Government: Thruway Service Centres Grant (Sustainability: Operational Support Grants)			—	300	—	—	—	150	(150)	-100.0%			
Department of Local Government: Community Development Workers (CDW) Operational Support Grant			291	226	—	5	98	113	(15)	+13.6%			
Other transfers and grants [insert description]			—	—	—	—	—	—	—	—			
District Municipality:			342	—	—	—	—	—	—	—			
Central Karoo District Municipality			342	—	—	—	—	—	—	—			
Other grant providers:			1 877	2 538	—	222	1 527	1 269	258	20.3%			
Chemical Industries Education & Training Authority			1 253	2 508	—	222	1 111	1 059	(158)	+12.5%			
Local Government Sector Education and Training Authority			7	—	—	—	417	—	417	#DIV/0!			
Services SETA			367	—	—	—	—	—	—	—			
Total operating expenditure of Transfers and Grants.			105 998	156 701	—	32 481	77 781	77 308	386	0.5%			
Capital expenditure of Transfers and Grants													
National Government:													
National Government:			23 925	66 234	—	801	10 006	33 117	(22 421)	-67.7%			
Municipal Infrastructure Grant (MIG)			16 849	22 234	—	398	5 824	11 117	(5 393)	-47.6%			
Integrated National Electrification Programme Grant (INEP)			6 983	9 000	—	—	659	4 500	(3 841)	-85.3%			
Water Services Infrastructure Grant (WSIG)			—	35 000	—	538	4 212	17 500	(13 288)	-75.9%			
Local Government Financial Management Grant (FMG)			93	—	—	—	—	—	—	—			
Other capital transfers [insert description]			—	—	—	—	—	—	—	—			
Provincial Government:			3 820	3 306	—	—	—	1 730	(1 750)	-100.0%			
Department of Local Government: Municipal Water Resilience Grant			2 500	3 500	—	—	—	1 730	(1 750)	-100.0%			
Department of Infrastructure: 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			27 745	60 734	—	801	10 006	34 867	(34 171)	-80.3%			
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			133 742	224 525	—	33 373	88 477	112 203	(23 786)	-21.2%			

The expenditure on the grant funded programmes of the municipality is largely dependent on the timing when transfers are received by the municipality. Expenditure is expected to increase as the year progresses.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The following adjustment will be made during adjustments budget process transfers and grant receipts due to additional allocations or amendments /reductions made by national and provincial treasuries:

Provincial transfers and grants will be increased by R 878,000 from R 12,592,000 to R 13,470,000 as per the table below.

2025/2026 Financial Year- Additional and amended allocations (December 2025)				
Vote / Department	Provincial Vote & Grant	Main Allocation	Amendment	Total
Vote 3 - Provincial Treasury	Provincial Treasury : Western Cape Financial Management Capacity Grant	495,000	-	495,000
Vote 10- Infrastructure	Department of Infrastructure : Title Deeds Restoration Grant	399,000	242,000	157,000
Vote 13- Cultural Affairs and Sport	Department Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities	7,272,000	-	7,272,000
Vote 14- Local Government	Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000	-	226,000
Vote 14- Local Government	Department of Local Government : Thusong Service Centres Grant (Sustainability: Operational Support Grant)	300,000	-	300,000
Vote 14- Local Government	Department of Local Government : Western Cape Municipal Interventions Grant	-	1,120,000	1,120,000
Vote 14- Local Government	Department of Local Government : Municipal Energy Resilience Grant	400,000	-	400,000
Vote 14- Local Government	Department of Local Government : Municipal Water Resilience Grant	3,500,000	-	3,500,000
		12,592,000	878,000	13,470,000

Provision will also be made for the unspent Central Karoo District unspent allocation of R 114,049 at the end of the 2024/25 financial year.

At the end of the 2024/25 the municipality had an unspent amount of R 447,924 that was received from the national SETA's relating to the Skills Development Centre as well as the Chemical Industries Education & Training Authority learnership. This unspent allocations will also be provided for in the adjustments budget in order for the associated projects as to be completed.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Section 9- Councillor and board member allowances and employee benefits

Expenditure on councilor and board members allowances and employee benefits

The disclosure on councilor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councilor allowances
- (b) Board member allowances, and
- (c) Employee benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration R thousands	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
		B	C							D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,787	6,548	—	502	2,856	3,274	(418)	-13%	6,548
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		136	136	—	6	40	68	(28)	-42%	136
Cellphone Allowance		584	584	—	47	282	292	(10)	-4%	584
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		50	51	—	4	25	26	(1)	-4%	51
Sub Total - Councillors		6,536	7,320	—	558	3,203	3,660	(457)	-12%	7,320
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,064	4,331	—	163	1,067	2,168	(1,099)	-51%	4,331
Pension and UIF Contributions		452	367	—	46	219	184	55	30%	367
Medical Aid Contributions		223	100	—	18	76	80	27	53%	100
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		836	325	—	—	—	162	(182)	+100%	325
Motor Vehicle Allowance		291	181	—	26	131	91	40	44%	181
Cellphone Allowance		69	72	—	5	27	36	(9)	-25%	72
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		73	82	—	5	31	41	(10)	-25%	82
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		253	348	—	18	106	174	(68)	-39%	348
Acting and post related allowance		49	—	—	19	131	0	131	####	0
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5,130	5,806	—	299	1,867	2,983	(1,096)	-38%	5,806
Other Municipal Staff										
Basic Salaries and Wages		85,951	101,445	—	7,247	44,170	50,723	(6,553)	-13%	101,445
Pension and UIF Contributions		14,434	17,626	—	1,254	7,605	8,814	(1,249)	-14%	17,626
Medical Aid Contributions		2,059	2,072	—	230	1,397	1,486	(89)	-6%	2,072
Overtime		4,718	4,793	—	404	2,338	2,397	(61)	-3%	4,793
Performance Bonus		6,052	7,634	—	6,465	6,626	3,817	2,811	74%	7,634
Motor Vehicle Allowance		223	324	—	14	81	182	(81)	-50%	324
Cellphone Allowance		142	159	—	11	54	79	(15)	-19%	159
Housing Allowances		712	498	—	42	281	248	2	1%	498
Other benefits and allowances		5,554	6,332	—	457	2,307	3,166	(259)	-8%	6,332
Payments in lieu of leave		541	—	—	225	508	0	508	4742117%	0
Long service awards		454	1,209	—	83	443	605	(162)	-27%	1,209
Post-retirement benefit obligations	2	4,447	1,057	—	139	624	833	(10)	-1%	1,057
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		1,838	881	—	112	599	340	357	105%	881
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		128,304	145,341	—	16,680	67,932	72,671	(4,739)	-7%	145,341
TOTAL SALARY, ALLOWANCES & BENEFITS		139,970	158,467	—	17,537	72,941	79,234	(6,293)	-8%	158,467
TOTAL MANAGERS AND STAFF		133,434	151,147	—	16,979	69,738	75,574	(5,835)	-8%	151,147

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The total overtime and standby budget for the 2025/26 financial year amounts to R 7,526,950. The year-to-date expenditure on these two items at the end of December 2025 amounted to R 3,682,990.16 or 48.9% of the total budget.

Item	Budget	M01 - July 2025	M02 - August 2025	M03 - September 2025	M04 - October 2025	M05 - November 2025	M06 - December 2025	Year to date Total	% spend of Budget
Overtime	4,793,383	383,115.80	376,252.72	392,614.58	358,399.92	421,852.43	403,972.07	2,336,207.52	48.7%
Standby Allowances	2,733,567	226,140.37	223,981.64	235,450.05	219,625.95	227,757.53	213,827.10	1,346,782.64	49.3%
Total	7,526,950	609,256.17	600,234.36	628,064.63	578,025.87	649,609.96	617,799.17	3,682,990.16	48.9%

The cost of employment needs to be closely monitored during the 2025/26 financial year specifically expenditure items like overtime and standby cost to ensure that these costs remain within the budget allocated.

Section 10- Material variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

10.1 Supporting Table SC9: Monthly Budget Statement. Actual and revised targets for cash receipts and cash flows

This table shows the cash flow for the budget year setting out the receipts by source and payments by type, per month for the budget year with actual for the past months and revised forecasts for future months, and also shows in total the total budget for the following two budget years.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

0 - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 December

Description R thousands	Ref 1	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework				
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Cash Receipts By Source																		
Property rates		3,449	3,514	4,443	3,844	3,218	3,110	4,929	4,929	4,929	4,929	4,929	4,929	51,150	54,219	57,472		
Service charges - Electricity revenue		5,796	7,025	7,553	7,489	10,134	9,599	13,355	13,355	13,355	13,355	13,355	13,355	127,722	142,331	154,316		
Service charges - Water revenue		1,717	1,979	1,816	2,062	1,998	1,795	2,700	2,700	2,700	2,700	2,700	2,700	27,569	26,245	31,015		
Service charges - Waste Water Management		1,344	1,469	1,441	1,579	1,540	1,316	2,327	2,327	2,327	2,327	2,327	2,327	22,652	24,012	25,457		
Service charges - Waste Management		703	805	120	861	773	716	1,486	1,486	1,486	1,486	1,486	1,486	12,893	14,008	15,219		
Rental of facilities and equipment		—	—	—	41	4	5	289	289	289	289	289	289	289	1,781	1,954	2,052	
Interest earned - external investments		—	—	—	—	2	29	481	481	481	481	481	481	481	2,915	3,207	3,627	
Interest earned - outstanding debts		—	—	—	—	15	15	(5)	(5)	(5)	(5)	(5)	(5)	(5)	—	—	—	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		84	59	52	538	1,220	2,279	2,701	2,701	2,701	2,701	2,701	2,701	2,701	20,437	21,484	22,587	
Licences and permits		—	73	5	578	113	116	67	67	67	67	67	67	(742)	481	519	560	
Agency services		12	58	3	4	—	—	270	270	270	270	270	270	270	1,697	1,799	1,907	
Transfers and Subsidies - Operational		69,196	17,806	23,659	17,679	16,559	51,605	14,586	14,586	14,586	14,586	14,586	14,586	(100,441)	108,791	115,148	125,888	
Other revenue		1,893	2,525	2,442	422	560	721	11,384	11,384	11,384	11,384	11,384	11,384	11,384	76,968	82,001	89,882	
Cash Receipts by Source		84,293	35,114	41,534	35,097	38,136	71,308	54,568	54,568	54,568	54,568	54,568	54,568	(121,260)	455,056	489,924	480,883	
Other Cash Flows by Source															—			
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		6,021	—	—	—	6,289	—	9,571	9,571	9,571	9,571	9,571	9,571	9,571	69,734	54,800	22,225	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Depart Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Proceeds on Disposal of Fixed and Intangible Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Short term loans		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Borrowing long term /refinancing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
VAT Control (receipts)		1,535	1,490	—	656	—	—	615	615	615	615	615	615	(6,789)	—	—	0	
Decrease (increase) in non-current receivables		—	—	—	—	—	—	0	0	0	0	0	0	—	0	—	0	
Decrease (increase) in non-current investments		—	—	(37)	—	—	(30)	11	11	11	11	11	11	—	—	—	—	
Total Cash Receipts by Source		91,849	36,685	41,497	35,763	42,425	71,278	64,765	64,765	64,765	64,765	64,765	64,765	(118,455)	524,790	544,524	503,889	
Cash Payments by Type															—			
Employee related costs		(11,280)	(10,690)	(12,327)	(8,930)	(10,755)	(16,919)	(13,143)	(13,143)	(13,143)	(13,143)	(13,143)	(13,143)	(13,143)	(149,757)	(154,536)	(161,387)	
Remuneration of councillors		(515)	(516)	(560)	(558)	(558)	(558)	(678)	(678)	(678)	(678)	(678)	(678)	(678)	(7,320)	(7,613)	(7,918)	
Interest		—	—	—	—	—	—	(233)	(233)	(233)	(233)	(233)	(233)	(233)	(1,395)	(1,262)	(1,191)	
Bulk purchases - Electricity		(20,518)	(1,422)	(14,898)	(22,107)	(806)	(17,983)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	(10,417)	(140,237)	(156,939)	(148,894)	
Acquisitions - water & other inventory		(801)	(1,744)	(830)	(856)	(924)	(1,183)	(4,114)	(4,114)	(4,114)	(4,114)	(4,114)	(4,114)	(4,114)	(31,031)	(32,927)	(30,099)	
Contracted services		(76)	(162)	(70)	(352)	(711)	(580)	(5,575)	(5,575)	(5,575)	(5,575)	(5,575)	(5,575)	(5,575)	(35,400)	(44,446)	(47,479)	
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	(0)	
Other expenditure		(6,630)	(10,074)	(8,949)	(11,134)	(7,637)	(5,358)	(18,084)	(18,084)	(18,084)	(18,084)	(18,084)	(18,084)	B1,478	(58,722)	(56,243)	(49,175)	
Cash Payments by Type		(39,820)	(24,607)	(37,635)	(43,947)	(21,390)	(42,580)	(52,241)	(52,241)	(52,241)	(52,241)	(52,241)	(52,241)	(52,241)	47,321	(423,962)	(453,967)	(446,122)
Other Cash Flows/Payments by Type																		
Capital assets		—	—	—	—	(9,621)	(936)	(8,577)	(8,577)	(8,577)	(8,577)	(8,577)	(8,577)	(8,577)	(62,018)	(48,990)	(22,255)	
Repayment of borrowing		—	—	—	—	—	(278)	(149)	(149)	(149)	(149)	(149)	(149)	(149)	(1,169)	(651)	(708)	
Other Cash Flow/s/Payments		(93)	—	(714)	—	(47)	(613)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(5,989)	(37,401)	(38,251)	(36,631)	
Total Cash Payments by Type		(39,913)	(24,607)	(38,348)	(43,947)	(31,058)	(44,406)	(66,955)	(66,955)	(66,955)	(66,955)	(66,955)	(66,955)	(66,955)	32,506	(524,450)	(541,860)	(505,717)
NET INCREASE/(DECREASE) IN CASH HELD		131,782	61,212	79,846	79,711	73,484	115,684	131,726	131,726	131,726	131,726	131,726	131,726	(151,061)	1,049,240	1,086,384	1,008,806	
Cash/cash equivalents at the monthly year beginning:		—	—	15,777	(39)	—	—	536	536	536	536	536	536	537	18,955	19,295	21,959	
Cash/cash equivalents at the monthly year end:		—	15,777	(39)	—	—	536	536	536	536	536	536	537	1,049,240	1,058,195	1,105,679	1,030,754	

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Section 11- Parent municipality financial performance

Parent municipality financial performance

If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only

0 - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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	1								
Revenue									
Exchange Revenue								-	
Service charges - Electricity								-	
Service charges - Water								-	
Service charges - Waste Water Management								-	
Service charges - Waste management								-	
Sale of Goods and Rendering of Services								-	
Agency services								-	
Interest								-	
Interest earned from Receivables								-	
Interest earned from Current and Non Current Assets								-	
Dividends								-	
Rent on Land								-	
Rental from Fixed Assets								-	
Licence and permits								-	
Special rating levies								-	
Operational Revenue								-	
Non-Exchange Revenue								-	
Property rates								-	
Surcharges and Taxes								-	
Fines, penalties and forfeits								-	
Licences or permits								-	
Transfer and subsidies - Operational								-	
Interest								-	
Fuel Levy								-	
Operational Revenue								-	
Gains on disposal of Assets								-	
Other Gains								-	
Discontinued Operations								-	
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-
Expenditure By Type									
Employee related costs								-	
Remuneration of councillors								-	
Bulk purchases - electricity								-	
Inventory consumed								-	
Debt impairment								-	
Depreciation and amortisation								-	
Interest								-	
Contracted services								-	
Transfers and subsidies								-	
Irrecoverable debts written off								-	
Operational costs								-	
Losses on disposal of Assets								-	
Other Losses								-	
Total Expenditure		-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)								-	
Transfers and subsidies - capital (in-kind)								-	
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-	-
Income Tax								-	
Surplus/(Deficit) after Income tax		-	-	-	-	-	-	-	-

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Section 12-Municipal Entity Financial Performance

Municipal entity summary

If the municipality has municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure

0 - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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									
Revenue By Municipal Entity									
Insert name of municipal entity								-	
								-	
								-	
								-	
								-	
								-	
								-	
								-	
Total Operating Revenue	1	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity									
Insert name of municipal entity								-	
								-	
								-	
								-	
								-	
								-	
								-	
Total Operating Expenditure	2	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity									
Insert name of municipal entity								-	
								-	
								-	
								-	
								-	
								-	
Total Capital Expenditure	3	-	-	-	-	-	-	-	-

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Section 13: Capital Program Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

- (a) Capital expenditure by month,
- (b) A summary of capital expenditure by asset class and sub-class

13.1 Supporting Table SC12

Council approved a capital budget amounting to R 62,018 million for the 2025/26 financial year. The 2025/26 capital budget is mainly funded by the national and provincial grant allocations. The capital expenditure programme is dependent on the timing of the transfers from national and provincial government. The total year-to-date capital expenditure at the end of December 2025 amounted to R 9,555 million (excluding VAT) or 15% of the approved capital budget. Expenditure is expected to increase as the year progresses.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2025.

Month	2024/25		Budget Year 2025/26						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	2,459	5,168	—	0	0	5,168	5,168	100.0%	0%
August	2,459	5,168	—	2386	2,386	10,336	7,951	76.9%	4%
September	2,459	5,168	—	930	3,316	15,505	12,189	78.6%	5%
October	2,459	5,168	—	3,009	6,325	20,673	14,348	69.4%	10%
November	2,459	5,168	—	2,451	8,776	25,841	17,065	66.0%	14%
December	2,459	5,168	—	779	9,555	31,009	21,454	69.2%	15%
January	2,459	5,168	—	—	36,177	—	—	—	—
February	2,459	5,168	—	—	41,346	—	—	—	—
March	2,459	5,168	—	—	46,514	—	—	—	—
April	2,459	5,168	—	—	51,682	—	—	—	—
May	2,459	5,168	—	—	56,850	—	—	—	—
June	2,459	5,168	—	—	62,018	—	—	—	—
Total Capital expenditure	29,507	62,018	—	9,555					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (c) SC13c: Capital Expenditure on repairs and maintenance by asset class
- (d) SC13d: Depreciation by asset class
- (e) SC13e: Capital Expenditure on upgrading of existing assets by asset class

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

The table below indicate the progress on the top 10 capital projects of the municipality at the end of December 2025.

W0253 Beaufort West Municipality - Top 10 Capital Projects December 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?	Any challenges identified that is resulting in delay	What measures are in place to remedy the existing challenge
1	Beaufort West - Waste Water Treatment Works	WSIG	14,525,794	1,640,615	7,262,897	- 5,622,282	Appeal Period	Bid awarded on 02/12/2025, Appeal period ends 17/12/2025	N/A	N/A
2	Nelspoort Water Treatment Works	WSIG	15,908,989	2,021,808	7,954,485	- 5,952,887	Implementation	Contractor on site.	N/A	N/A
3	Upgrade Gravel Roads : Brakneukweg - Hillside	MIG	11,863,312	4,326,597	5,931,656	- 1,605,099	Implementation	Contractor on site.	N/A	N/A
3	Upgrade Gravel Roads : Brakneukweg - Hillside	CRR	77,414	-	38,707	- 38,707				
4	ZINMVA 22/11 KV Upgrading of Main Substation	INEP	7,826,087	573,403	3,913,044	- 3,339,641	Electrical Consultant	The Municipality received its first allocation from the Department on the 31 July 2025, in tender process for VARIATION ORDER	VARIATION ORDER APPROVED BY SCM - 3 YEAR ELECTRICAL CONTRACTOR TENDER SCM 23/2025 IN PROCESS - FIRST PAYMENTS DONE AT THE END OF NOVEMBER 2025 VIA VARIATION ORDER	Appointment of Electrical Contractor through the SCM process. Specification committee to sit during the week of 12th of January 2026 and then it can be advertised.
5	Upgrading of Beaufort West Netball and Tennis Courts	MIG	5,913,043	274,472	2,956,522	- 2,682,150	Appeal Period	Awaiting Appeal period	N/A	N/A
5	Upgrading of Beaufort West Netball and Tennis Courts	CRR	650,435	-	325,218	- 325,218				
6	Upgrade of Vandalized Boreholes	DLG	2,260,870	-	1,130,455	- 1,130,455	19/11/2025	Funds were transferred to the municipality on the	N/a	
7	Murrayburg Cemetery: Expansion of Cemetery Site	MIG	869,555	463,577	454,783	- 28,755	Planning	Statutory Approvals and BIA's	N/A	N/A
7	Murrayburg Cemetery: Expansion of Cemetery Site	CRR	122,441	-	61,221	- 61,221				
8	Upgrade Telemetric System	DLG	782,509	-	391,305	- 391,305	19/11/2025	Funds were transferred to the municipality on the	N/a	
9	Upgrade Gravel Roads : Rey Fass Street - Kwa-Mendlenkosi	MIG	687,732	-	343,865	- 343,865	Planning	Consultant appointed 19/11/2025, Briefing Meeting held on 24/11/2025. Planning still on schedule	N/A	N/A
10	Computer Equipment	CRR	230,000	-	115,000	- 115,000	Planning	Planned to start January 2026	N/A	N/A
			61,718,291	9,301,462	30,855,146	- 21,558,684				

The total capital budget of the 2025/2026 financial year amounts to R 62,019,291 million. At the end of the 2nd quarter the year-to-date expenditure on these projects amounted to R 9,555,151 million.

The additional and amended allocations made to the municipality will result in adjustments to be made to the capital budget of the municipality. Further details relating to specific project will be provided in the adjustments budget on the 28th of February 2026.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

13.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		189	30,435	—	464	3,662	15,217	11,555	75.9%	30,435
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Roads		—	—	—	—	—	—	—	—	—
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm Water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm Water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	15,909	—	464	2,022	7,954	5,933	74.6%	15,909
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	15,909	—	464	2,022	7,954	5,933	74.6%	15,909
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	14,525	—	—	1,641	7,253	5,622	77.4%	14,525
Pump Station		—	—	—	—	—	—	—	—	—
Recollection		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	14,525	—	—	1,641	7,253	5,622	77.4%	14,525
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		189	—	—	—	—	—	—	—	—
Landfill Sites		189	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Foil Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Description R thousands	Ref 1	Budget Year 2025/26							
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
Capital expenditure on new assets by Asset Class/Sub-classes									
Community Assets		—	—	—	—	—	—	—	—
Community Facilities		—	—	—	—	—	—	—	—
Halls		—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—
Creches		—	—	—	—	—	—	—	—
Child Care Centres		—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—
Police Stations		—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—
Cemeterys/Crematoria		—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—
Ports		—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—
Public Abolition Facilities		—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—
Admiraries		—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—
Taxi Rank/Bus Terminal		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—
Indoor Facilities		—	—	—	—	—	—	—	—
Outdoor Facilities		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Heritage Assets		—	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—
Other assets		—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—
Municipal Offices		—	—	—	—	—	—	—	—
Pay/Billing Points		—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—
Services		—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—
Water Rights		—	—	—	—	—	—	—	—
Ground Licenses		—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—
Computer Software and Applications		—	—	—	—	—	—	—	—
Load Settlement Software Applications		—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—
Computer Equipment	688	230	—	—	4	4	116	111	96.4%
Computer Equipment	553	230	—	—	4	4	116	111	96.4%
Furniture and Office Equipment	103	100	—	—	66	60	(16)	(15)	-30.1%
Furniture and Office Equipment	103	100	—	—	65	50	(15)	(15)	-30.1%
Machinery and Equipment	616	200	—	—	6	100	94	93.5%	200
Machinery and Equipment	616	200	—	—	6	100	94	93.5%	200
Transport Assets	10,829	—	—	—	—	—	—	—	—
Transport Assets	10,829	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals	—	—	—	—	—	—	—	—	—
Living resources	—	—	—	—	—	—	—	—	—
Meat	—	—	—	—	—	—	—	—	—
Poaching and Protection	—	—	—	—	—	—	—	—	—
Zoological parks and animals	—	—	—	—	—	—	—	—	—
Immature	—	—	—	—	—	—	—	—	—
Poaching and Protection	—	—	—	—	—	—	—	—	—
Zoological parks and animals	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	12,060	30,966	—	468	3,795	16,482	11,744	76.8%
									20,066

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

13.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December											
R thousands	Description	Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date actual	Year to date budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			-	77	-	-	-	39	39	100.0%	77
Roads Infrastructure			-	77	-	-	-	39	39	100.0%	77
Roads			-	77	-	-	-	39	39	100.0%	77
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Stormwater Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm Water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PPV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Retention			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Culvert Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Rivernodes			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December											
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									
Capital expenditure on renewal of existing assets by Asset Class & Sub-class											
Community Assets											
Community Facilities			-	-	-	-	-	-	-	-	-
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinic/Care Centres			-	-	-	-	-	-	-	-	-
Paramount Ambulance Stations			-	-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			-	-	-	-	-	-	-	-	-
Cremeteries/Crematoriums			-	-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-	-
Plazas			-	-	-	-	-	-	-	-	-
Public Open Space			-	-	-	-	-	-	-	-	-
Nature Reserves			-	-	-	-	-	-	-	-	-
Public Aviation Facilities			-	-	-	-	-	-	-	-	-
Markets			-	-	-	-	-	-	-	-	-
Stalls			-	-	-	-	-	-	-	-	-
Airports			-	-	-	-	-	-	-	-	-
Taxi Parks/Bus Terminals			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Indoor Facilities			-	-	-	-	-	-	-	-	-
Outdoor Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Heritage assets			-	-	-	-	-	-	-	-	-
Monuments			-	-	-	-	-	-	-	-	-
Historic Buildings			-	-	-	-	-	-	-	-	-
Works of Art			-	-	-	-	-	-	-	-	-
Conservation Areas			-	-	-	-	-	-	-	-	-
Other Heritage			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Improved Property			-	-	-	-	-	-	-	-	-
Unimproved Property			-	-	-	-	-	-	-	-	-
Other assets			-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-
Municipal Offices			-	-	-	-	-	-	-	-	-
Pay/Boundary Points			-	-	-	-	-	-	-	-	-
Building Plan Offices			-	-	-	-	-	-	-	-	-
Workshops			-	-	-	-	-	-	-	-	-
Yards			-	-	-	-	-	-	-	-	-
Stores			-	-	-	-	-	-	-	-	-
Laboratories			-	-	-	-	-	-	-	-	-
Training Centres			-	-	-	-	-	-	-	-	-
Manufacturing Plant			-	-	-	-	-	-	-	-	-
Depots			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-
Staff Housing			-	-	-	-	-	-	-	-	-
Social/Housing			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			181	-	-	-	-	-	-	-	-
Services			-	-	-	-	-	-	-	-	-
Licenses and Rights			101	-	-	-	-	-	-	-	-
Water Rights			-	-	-	-	-	-	-	-	-
Environment Licenses			-	-	-	-	-	-	-	-	-
Solid Waste Licenses			-	-	-	-	-	-	-	-	-
Computer Software and Applications			101	-	-	-	-	-	-	-	-
Local Government Software Applications			-	-	-	-	-	-	-	-	-
Unspecified			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
Nature			-	-	-	-	-	-	-	-	-
Poling and Protection			-	-	-	-	-	-	-	-	-
Zoological plants and animals			-	-	-	-	-	-	-	-	-
Timber			-	-	-	-	-	-	-	-	-
Poling and Protection			-	-	-	-	-	-	-	-	-
Zoological plants and animals			-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	181	77	-	-	-	-	-	36	100.0%	77

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

13.2.3 Supporting Table SC13c

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

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	1								
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure									
Roads Infrastructure									
Roads									
Road Structures									
Road Furniture									
Capital Spares									
Storm water Infrastructure									
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure									
Power Plants									
HV Substations									
HV Switching Station									
HV Transmission Conductors									
MV Substations									
MV Switching Stations									
MV Networks									
LV Networks									
Capital Spares									
Water Supply Infrastructure									
Dams and Weirs									
Boreholes									
Reservoirs									
Pump Stations									
Water Treatment Works									
Bulk Mains									
Distribution									
Distribution Points									
PRV Stations									
Capital Spares									
Sanitation Infrastructure									
Pump Station									
Reticulation									
Waste Water Treatment Works									
Outfall Sewers									
Toilet Facilities									
Capital Spares									
Solid Waste Infrastructure									
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Spares									
Rail Infrastructure									
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure									
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

0 - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	Budget Year 2025/26									
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Community Assets		91	752	752	27	109	376	267	71.0%	752	
Community Facilities		18	420	420	—	17	210	193	91.7%	420	
Halls		18	420	420	—	17	210	193	91.7%	420	
Centres		—	—	—	—	—	—	—	—	—	
Crèches		—	—	—	—	—	—	—	—	—	
Clinics/Care Centres		—	—	—	—	—	—	—	—	—	
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—	
Testing Stations		—	—	—	—	—	—	—	—	—	
Museums		—	—	—	—	—	—	—	—	—	
Galleries		—	—	—	—	—	—	—	—	—	
Theatres		—	—	—	—	—	—	—	—	—	
Libraries		—	—	—	—	—	—	—	—	—	
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	
Police		—	—	—	—	—	—	—	—	—	
Ports		—	—	—	—	—	—	—	—	—	
Public Open Space		—	—	—	—	—	—	—	—	—	
Nature Reserves		—	—	—	—	—	—	—	—	—	
Public Ablution Facilities		—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	—	—	—	—	—	
Stalls		—	—	—	—	—	—	—	—	—	
Abattoirs		—	—	—	—	—	—	—	—	—	
Airports		—	—	—	—	—	—	—	—	—	
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	
Sport and Recreation Facilities		73	332	332	27	92	166	74	44.8%	332	
Indoor Facilities		—	—	—	—	—	—	—	—	—	
Outdoor Facilities		73	332	332	27	92	166	74	44.8%	332	
Capital Spares		—	—	—	—	—	—	—	—	—	
Heritage assets											
Monuments		—	—	—	—	—	—	—	—	—	
Historic Buildings		—	—	—	—	—	—	—	—	—	
Works of Art		—	—	—	—	—	—	—	—	—	
Conservation Areas		—	—	—	—	—	—	—	—	—	
Other Heritage		—	—	—	—	—	—	—	—	—	
Investment Properties											
Revenue Generating		—	—	—	—	—	—	—	—	—	
Improved Property		—	—	—	—	—	—	—	—	—	
Unimproved Property		—	—	—	—	—	—	—	—	—	
Non-revenue Generating		—	—	—	—	—	—	—	—	—	
Improved Property		—	—	—	—	—	—	—	—	—	
Unimproved Property		—	—	—	—	—	—	—	—	—	
Other assets		6,593	6,002	6,002	242	1,071	3,001	1,930	64.3%	6,002	
Operational Buildings		6,593	6,002	6,002	242	1,071	3,001	1,930	64.3%	6,002	
Municipal Offices		—	—	—	—	—	—	—	—	—	
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—	
Building Plan Offices		—	—	—	—	—	—	—	—	—	
Workshops		—	—	—	—	—	—	—	—	—	
Yards		—	—	—	—	—	—	—	—	—	
Stores		—	—	—	—	—	—	—	—	—	
Laboratories		—	—	—	—	—	—	—	—	—	
Training Centres		—	—	—	—	—	—	—	—	—	
Manufacturing Plant		—	—	—	—	—	—	—	—	—	
Depots		—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	
Housing		—	—	—	—	—	—	—	—	—	
Staff Housing		—	—	—	—	—	—	—	—	—	
Social Housing		—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	
Biological or Cultivated Assets											
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—	
Intangible Assets											
Services		—	—	—	—	—	—	—	—	—	
Licences and Rights		—	—	—	—	—	—	—	—	—	
Water Rights		—	—	—	—	—	—	—	—	—	
Effluent Licenses		—	—	—	—	—	—	—	—	—	
Solid Waste Licenses		—	—	—	—	—	—	—	—	—	
Computer Software and Applications		—	—	—	—	—	—	—	—	—	
Land Settlement Software Applications		—	—	—	—	—	—	—	—	—	
Unspecified		—	—	—	—	—	—	—	—	—	
Computer Equipment		11	412	412	—	0	206	206	99.9%	412	
Computer Equipment		11	412	412	—	0	206	206	99.9%	412	
Furniture and Office Equipment		3	226	226	—	—	113	113	100.0%	226	
Furniture and Office Equipment		3	226	226	—	—	113	113	100.0%	226	
Machinery and Equipment		710	1,785	1,785	371	1,012	893	(119)	-13.4%	1,785	
Machinery and Equipment		710	1,785	1,785	371	1,012	893	(119)	-13.4%	1,785	
Transport Assets		1,410	1,100	1,100	109	575	550	(25)	-4.6%	1,100	
Transport Assets		1,410	1,100	1,100	109	575	550	(25)	-4.6%	1,100	
Land		—	—	—	—	—	—	—	—	—	
Land		—	—	—	—	—	—	—	—	—	
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—	
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—	
Living resources											
Mature		—	—	—	—	—	—	—	—	—	
Policing and Protection		—	—	—	—	—	—	—	—	—	
Zoological plants and animals		—	—	—	—	—	—	—	—	—	
Immature		—	—	—	—	—	—	—	—	—	
Policing and Protection		—	—	—	—	—	—	—	—	—	
Zoological plants and animals		—	—	—	—	—	—	—	—	—	
Total Repairs and Maintenance Expenditure	1	8,818	10,278	10,278	749	2,788	5,139	2,371	46.1%	10,278	

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025

13.2.4 Supporting Table SC13d

0 - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		17,841	19,263	19,263	4,816	9,632	9,632	0	0.0%	19,263
Roads Infrastructure		4,397	6,293	6,293	1,573	3,147	3,147	—	—	6,293
Roads		4,254	6,293	6,293	1,573	3,147	3,147	—	—	6,293
Road Structures		110	—	—	—	—	—	—	—	—
Road Furniture		33	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		1,377	—	—	—	—	—	—	—	—
Drainage Collection		525	—	—	—	—	—	—	—	—
Storm water Conveyance		851	—	—	—	—	—	—	—	—
Attenuation		1	—	—	—	—	—	—	—	—
Electrical Infrastructure		3,183	3,917	3,917	979	1,959	1,959	0	0.0%	3,917
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		—	3,917	3,917	979	1,959	1,959	0	0.0%	3,917
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		1,468	—	—	—	—	—	—	—	—
MV Switching Stations		14	—	—	—	—	—	—	—	—
MV Networks		745	—	—	—	—	—	—	—	—
LV Networks		936	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		4,713	3,409	3,409	852	1,704	1,704	0	0.0%	3,409
Dams and Weirs		148	—	—	—	—	—	—	—	—
Boreholes		1,696	—	—	—	—	—	—	—	—
Reservoirs		845	—	—	—	—	—	—	—	—
Pump Stations		388	—	—	—	—	—	—	—	—
Water Treatment Works		979	3,409	3,409	852	1,704	1,704	0	0.0%	3,409
Bulk Mains		547	—	—	—	—	—	—	—	—
Distribution		110	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		3,882	3,272	3,272	818	1,636	1,636	0	0.0%	3,272
Pump Station		742	—	—	—	—	—	—	—	—
Reticulation		620	—	—	—	—	—	—	—	—
Waste Water Treatment Works		2,518	3,272	3,272	818	1,636	1,636	0	0.0%	3,272
Outfall Sewers		2	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		310	2,372	2,372	593	1,186	1,186	(0)	0.0%	2,372
Landfill Sites		287	2,041	2,041	510	1,021	1,021	0	0.0%	2,041
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		23	330	330	83	165	165	(0)	0.0%	330
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

0 - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2024/25		Monthly actual	Budget Year 2025/26				Full Year Forecast
		Audited Outcome	Original Budget		Adjusted Budget	YearTD actual	YearTD budget	YTD variance	
R thousands									
Depreciation by Asset Class/Sub-class	1								
Community Assets		4,771	704	704	176	352	352	(0)	0.0%
Community Facilities		2,762	152	152	38	76	76	(0)	0.0%
Halls		—	121	121	30	60	60	0	0.0%
Centres		2,390	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—
Libraries		30	22	22	6	11	11	(0)	0.0%
Cemeteries/Crematoria		342	9	9	2	5	5	0	0.0%
Police		—	—	—	—	—	—	—	—
Ports		—	—	—	—	—	—	—	—
Public Open Space		—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—
Public Abolition Facilities		—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Sport and Recreation Facilities		2,009	551	551	138	276	276	(0)	0.0%
Indoor Facilities		—	—	—	—	—	—	—	—
Outdoor Facilities		2,009	551	551	138	276	276	(0)	0.0%
Capital Spares		—	—	—	—	—	—	—	—
Heritage assets									
Monuments		—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—
Other Heritage		—	—	—	—	—	—	—	—
Investment properties		206	225	225	56	112	112	(0)	0.0%
Revenue Generating		206	225	225	56	112	112	(0)	0.0%
Improved Property		206	225	225	56	112	112	(0)	0.0%
Unimproved Property		—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—
Other assets		720	854	854	214	427	427	0	0.0%
Operational Buildings		720	854	854	214	427	427	0	0.0%
Municipal Offices		720	854	854	214	427	427	0	0.0%
Pay/Enquiry Points		—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—
Workshops		—	—	—	—	—	—	—	—
Yards		—	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—
Depots		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—
Staff Housing		—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—
Biological or Cultivated Assets									
Biological or Cultivated Assets		—	—	—	—	—	—	—	—
Intangible Assets		431	10	10	2	5	5	—	10
Servitudes		—	—	—	—	—	—	—	—
Licences and Rights		431	10	10	2	5	5	—	10
Water Rights		—	—	—	—	—	—	—	—
Effluent Licenses		—	—	—	—	—	—	—	—
Solid Waste Licenses		—	—	—	—	—	—	—	—
Computer Software and Applications		431	10	10	2	5	5	—	10
Load Settlement Software Applications		—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—
Computer Equipment		422	628	628	157	314	314	0	0.0%
Computer Equipment		422	628	628	157	314	314	0	0.0%
Furniture and Office Equipment		601	1,332	1,332	333	666	666	0	0.0%
Furniture and Office Equipment		601	1,332	1,332	333	666	666	0	0.0%
Machinery and Equipment		104	328	328	82	164	164	(0)	0.0%
Machinery and Equipment		104	328	328	82	164	164	(0)	0.0%
Transport Assets		3,261	2,742	2,742	685	1,371	1,371	(0)	0.0%
Transport Assets		3,261	2,742	2,742	685	1,371	1,371	(0)	0.0%
Land		—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals									
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—
Living resources									
Mature		—	—	—	—	—	—	—	—
Policing and Protection		—	—	—	—	—	—	—	—
Zoological plants and animals		—	—	—	—	—	—	—	—
Immature		—	—	—	—	—	—	—	—
Policing and Protection		—	—	—	—	—	—	—	—
Zoological plants and animals		—	—	—	—	—	—	—	—
Total Depreciation	1	28,357	26,085	26,085	6,521	13,043	13,043	(0)	0.0%
									26,085

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

13.2.4 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December										
Description	Ref	Budget Year 2025/26								
		2024/25	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year-to-Date actual	Year-to-Date budget	YTD variance	YTD variance %
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Structure										
Infrastructure		9,643	23,421	—	—	48	4,900	11,710	6,810	59.2%
Roads Infrastructure		426	12,551	—	—	48	4,327	6,276	1,949	31.1%
Roads		426	12,551	—	—	48	4,327	6,276	1,949	31.1%
Road Structures		—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Stormwater Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		6,072	7,826	—	—	—	573	3,913	3,340	85.3%
Power Plants		—	—	—	—	—	—	—	—	—
HV Substations		6,072	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	7,826	—	—	—	573	3,913	3,340	85.3%
MV Switching Stations		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		3,145	3,043	—	—	—	—	1,822	1,522	100.0%
Dams and Weirs		—	—	—	—	—	—	—	—	—
Boreholes		2,276	2,261	—	—	—	—	1,130	1,130	100.0%
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—
Distribution		810	783	—	—	—	—	201	391	100.0%
Distribution Points		—	—	—	—	—	—	—	—	—
PTV Stations		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sewerage Infrastructure		—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—
Recirculation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Overall Sewers		—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December										
R thousands	Description	Ref	2024/25		Budget Year 2025/26					
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date	Year to budget	YTD variance	YTD variance %
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets			7,874	7,666	—	264	917	8,778	2,901	75.7%
Community Facilities		1	1,041	902	—	204	543	498	(47)	(45.8%)
Halls			—	—	—	—	—	—	—	—
Centres			—	—	—	—	—	—	—	—
Crèches			—	—	—	—	—	—	—	—
CancerCare Centres			—	—	—	—	—	—	—	—
Fire Ambulance Stations			—	—	—	—	—	—	—	—
Testing Stations			—	—	—	—	—	—	—	—
Museums			—	—	—	—	—	—	—	—
Galleries			—	—	—	—	—	—	—	—
Theatres			—	—	—	—	—	—	—	—
Libraries			910	—	—	—	—	—	(170)	(40.0%)
Crematoriums/Crematoria			121	227	—	264	459	498	39	0.5%
Police			—	—	—	—	—	—	—	—
Plants			—	—	—	—	—	—	—	—
Public Open Space			—	—	—	—	—	—	—	—
Nature Reserves			—	—	—	—	—	—	—	—
Public Education Facilities			—	—	—	—	—	—	—	—
Markets			—	—	—	—	—	—	—	—
Stalls			—	—	—	—	—	—	—	—
Abattoirs			—	—	—	—	—	—	—	—
Airports			—	—	—	—	—	—	—	—
Train/Rail/Bus Terminals			—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—
Sport and Recreation Facilities			6,533	6,503	—	—	274	3,282	3,007	91.8%
Indoor Facilities			—	—	—	—	—	—	—	—
Outdoor Facilities			6,533	6,503	—	—	274	3,282	3,007	91.8%
Capital Spares			—	—	—	—	—	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—
Monuments			—	—	—	—	—	—	—	—
Historic Buildings			—	—	—	—	—	—	—	—
Works of Art			—	—	—	—	—	—	—	—
Conservation Areas			—	—	—	—	—	—	—	—
Other Heritage			—	—	—	—	—	—	—	—
Investment Assets			—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—
Improved Property			—	—	—	—	—	—	—	—
Unimproved Property			—	—	—	—	—	—	—	—
Other Assets			—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	—	—	—	—	—
Municipal Offices			—	—	—	—	—	—	—	—
Playground Areas			—	—	—	—	—	—	—	—
Building Plan Offices			—	—	—	—	—	—	—	—
Workshops			—	—	—	—	—	—	—	—
Yards			—	—	—	—	—	—	—	—
Stores			—	—	—	—	—	—	—	—
Laboratories			—	—	—	—	—	—	—	—
Training Centres			—	—	—	—	—	—	—	—
Manufacturing Plant			—	—	—	—	—	—	—	—
Depts			—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—
Housing			—	—	—	—	—	—	—	—
Staff Housing			—	—	—	—	—	—	—	—
Social Housing			—	—	—	—	—	—	—	—
Capital Spares			—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—
Biological or Cultivated Assets			—	—	—	—	—	—	—	—
Intangible Assets			—	—	—	—	—	—	—	—
Services			—	—	—	—	—	—	—	—
Licenses and Rights			—	—	—	—	—	—	—	—
Water Rights			—	—	—	—	—	—	—	—
Blue Licenses			—	—	—	—	—	—	—	—
Gold/Waste Licenses			—	—	—	—	—	—	—	—
Computer Software and Applications			—	—	—	—	—	—	—	—
Land Settlement Software Applications			—	—	—	—	—	—	—	—
Unspecified			—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—
Computer Equipment			—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—
Transport Assets			—	—	—	—	—	—	—	—
Land			—	—	—	—	—	—	—	—
Land			—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—
Living resources			—	—	—	—	—	—	—	—
Mammal			—	—	—	—	—	—	—	—
Hunting and Protection			—	—	—	—	—	—	—	—
Zoological plants and animals			—	—	—	—	—	—	—	—
Furniture			—	—	—	—	—	—	—	—
Hunting and Protection			—	—	—	—	—	—	—	—
Zoological plants and animals			—	—	—	—	—	—	—	—
Total Capital Expenditure on upgrading of existing assets	1	17,817	20,978	—	811	6,217	15,488	8,071	82.8%	30,978

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2025

Section 14: Cost Containment

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINMENT REPORT QUARTER 1 - JULY TO DECEMBER 2025							
Line Items	Original Budget 2025-26	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings
000 or thousands							
Use of consultants	10,097,658	2,524,415	1,007,378	1,517,037	5,048,829	3,032,901	2,015,928
Vehicles used for political office – bearers	-	-	-	-	-	-	-
Travel and subsistence	474,933	118,733	196,884	(78,150)	237,467	338,309	(100,843)
Domestic accommodation	706,166	176,542	248,727	(72,185)	353,083	341,773	11,310
Credit cards	-	-	-	-	-	-	-
Sponsorships, events and catering	85,000	21,250	43,655	(22,405)	42,500	61,260	(18,760)
Communication	2,809,580	702,395	411,521	290,874	1,404,790	1,009,555	395,235
Conferences, meetings and study tours; and	-	-	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-	-	-
Overtime	4,793,383	1,198,346	1,151,983	46,363	2,396,692	2,336,208	60,484
Standby	2,733,567	683,392	685,572	(2,180)	1,366,784	1,346,783	20,001
Acting and Post Related Allowances	680,960	170,240	420,212	(249,972)	340,480	828,532	(488,052)
Furniture & Office Equipment	100,000	25,000	-	25,000	50,000	65,060	(15,060)
Other	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	22,481,247	5,620,312	4,165,932	1,454,380	11,240,624	9,360,381	1,880,243

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2025**

Section 15 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, BS Jacobs, the Acting Municipal Manager of Beaufort West Municipality, hereby

certifies that:



the monthly budget statement;



quarterly report on the implementation of the budget;



mid-year budget and performance assessment;

for the month of December 2025 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name:

BRADLEY JACOBS

Acting Municipal Manager of Beaufort West Municipality (WC 053)

Signature:



Date:

2026 01 23



**Beaufort West
Municipality**

PERFORMANCE ANNEXURE TO THE MID-YEAR SECTION 72 REPORT

2025/26



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1. SERVICE DELIVERY PERFORMANCE PLANNING

Legislative overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2025/26 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on 6 June 2026 which include the Municipality's key performance indicators for 2025/26.

Creating a culture of performance

a) *Performance Framework*

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "Municipality's Performance Management System entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players. "This framework, *inter alia*, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality adopted a Performance Management Policy that was approved by Council on 26 June 2023.

b) *Monitoring Performance*

The Municipality utilizes an electronic web-based system on which KPI owners update their actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set
- The output/outcome of achieving the KPI
- The calculation of the actual performance reported. (If %)
- A performance comment
- Actions to improve the performance against the target set, if the target was not achieved
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated

Link to the IDP and the budget

The Municipality identified the following strategic objectives based on the inputs from the community in the 5-year Integrated Development Plan (IDP):

- SO1: Provide, maintain and expand basic services to all people in the municipal area
- SO2: Sustainable, safe and healthy environment



- SO3: Promote broad-based growth and development
- SO4: Maintain an ethical, accountable and transparent administration
- SO5: Enabling a diverse and capacitated workforce
- SO6: Uphold sound financial management principles and practices

a) Performance indicators set in the approved Top Layer SDBIP for 2025/26 per strategic objective

i) SO1: Provide, maintain and expand basic services to all people in the municipal area

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
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	All	7 135	6 700	6 700	6 700	6 700	6 700
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	All	11 217	11 350	11 350	11 350	11 350	11 350
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	All	11 380	11 600	11 600	11 600	11 600	11 600
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	All	11 380	11 700	11 700	11 700	11 700	11 700
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	All	3 747	4 500	4 500	4 500	4 500	4 500
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	All	5 968	6 000	6 000	6 000	6 000	6 000
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	All	6 102	5 500	5 500	5 500	5 500	5 500



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
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	All	6 098	5 500	5 500	5 500	5 500	5 500
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	All	93%	10%	40%	60%	95%	95%
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	All	100%	10%	40%	60%	95%	95%
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	All	100%	10%	40%	60%	95%	95%
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	60%	95%	95%
TL29	Upgrade Blanken Way (Gravel Road) in Hillside by 30 June 2026	Gravel Road (Blanken Way) upgraded by 30 June 2026	All	New KPI for 2025/26. No audited comparative available	0	0	0	1	1
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	60%	95%	95%
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	60%	95%	95%
TL32	Complete the Netspoort Water Treatment Works by 30 June 2026	Completed Water Treatment Works by 30 June 2026	All	New KPI for 2025/26. No audited comparative available	0	0	0	1	1
TL36	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	1	1	1	1	1	1
TL37	Review the Housing Pipeline Report to Council by 31 March	Number of reports submitted	All	1	0	0	1	0	1



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
TL38	Develop the Human Settlements Plan and submit to Council by 31 March 2026	Human Settlements Plan submitted to Council by 31 March 2026	All	New KPI for 2025/26. No audited comparative available	0	0	1	0	1
TL39	Submit quarterly reports to Council on Informal Settlements in Beaufort West Municipal Area	Number of reports submitted	All	New KPI for 2025/26. No audited comparative available	1	1	1	1	4

II) SO2: Sustainable, safe and healthy environment

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
TL25	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	95%	95%
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	60%	95%	95%
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	60%	95%	95%
TL35	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	4	1	1	1	1	4
TL40	Develop a Fire Risk Management Plan and submit to Council by 31 March 2026	Fire Risk Management Plan submitted by 31 March 2026	All	New KPI for 2025/26. No audited comparative available	0	0	1	0	1
TL41	Develop a Traffic Strategy and submit to Council by 31 March 2026	Traffic Strategy submitted by 31 March 2026	All	New KPI for 2025/26. No audited comparative available	0	0	1	0	1

III) SO3: Promote broad-based growth and development

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
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	All	191	0	0	0	250	250



iv) **SO4: Maintain an ethical, accountable and transparent administration**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
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	All	1	0	0	0	1	1
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	All	89.47%	10%	25%	50%	70%	70%
TL3	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2025	Revised IDP submitted	All	0	0	0	0	1	1
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted	All	1	1	0	0	0	1
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	All	1	0	0	0	1	1
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	All	0.1%	0%	0%	0%	0.50%	0.50%
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	All	New KPI for 2025/26. No audited comparative available	0	0	2	0	2

v) **SO6: Uphold sound financial management principles and practices**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
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	All	1%	0%	0%	0%	45%	45%
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	All	73%	0%	0%	0%	35%	35%



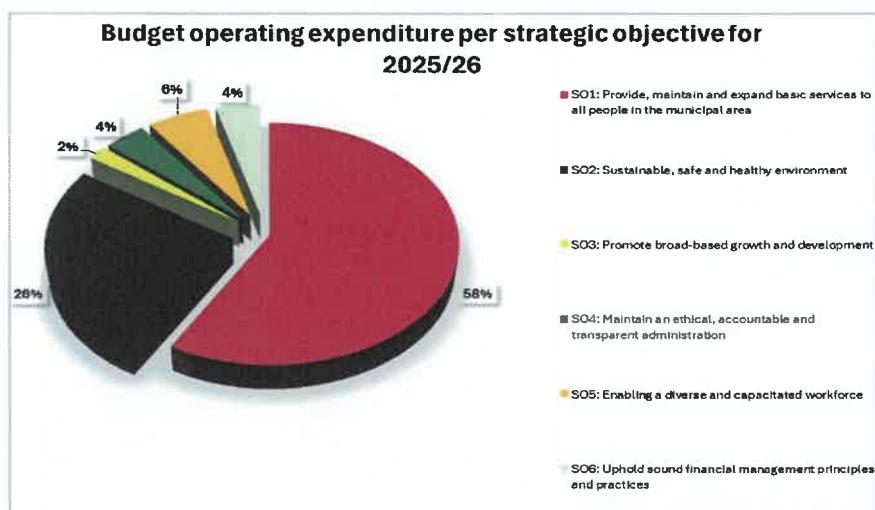
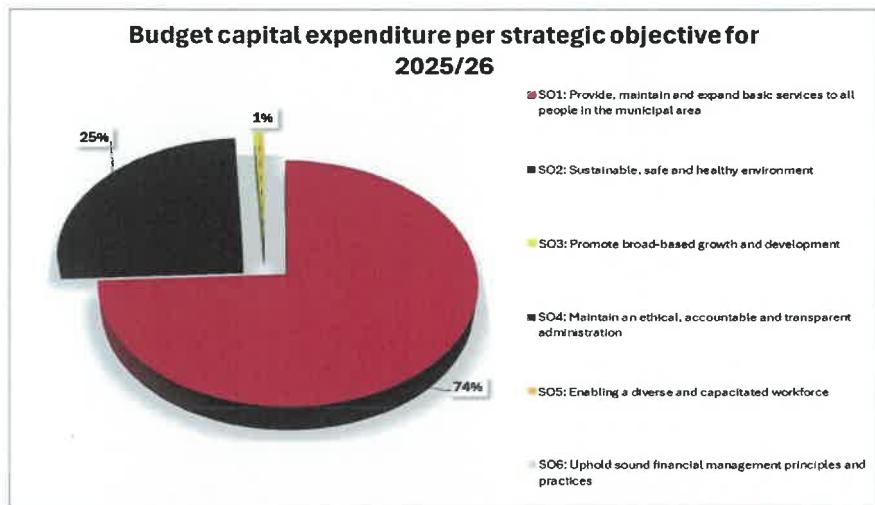
Ref	KPI	Unit of Measurement	Ward	Actual performance of 2024/25	Target				
					Q1	Q2	Q3	Q4	Annual
TL16	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2026 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / 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	All	0.36	0	0	0	1	1
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	All	88%	85%	85%	85%	90%	86.25%
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	All	76.42%	0%	0%	0%	25%	25%
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	All	17.63%	0%	0%	0%	10%	10%
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	All	97%	0%	0%	0%	100%	100%

b) Budget spending per IDP strategic objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2025/26 financial year:

Strategic Objective	Capital Budget		Operational Budget
	R'000		R'000
SO1: Provide, maintain and expand basic services to all people in the municipal area	45 970		321 471
SO2: Sustainable, safe and healthy environment	15 518		144 154
SO3: Promote broad-based growth and development	200		10 337
SO4: Maintain an ethical, accountable and transparent administration	0		21 552
SO5: Enabling a diverse and capacitated workforce	230		31 591
SO6: Uphold sound financial management principles and practices	100		22 820
Total	62 018		551 925



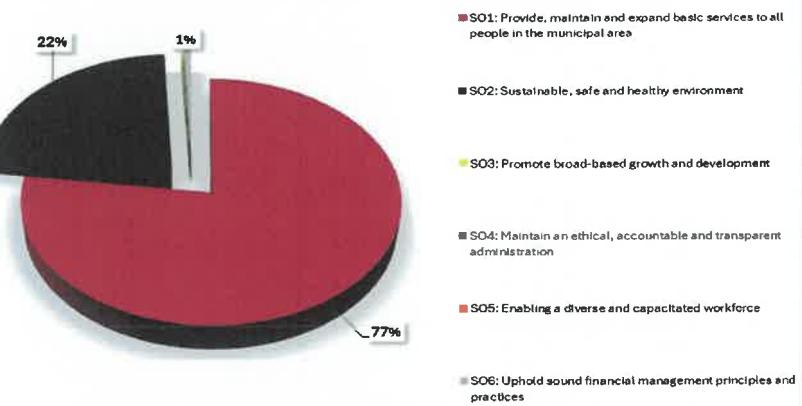


The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2025:

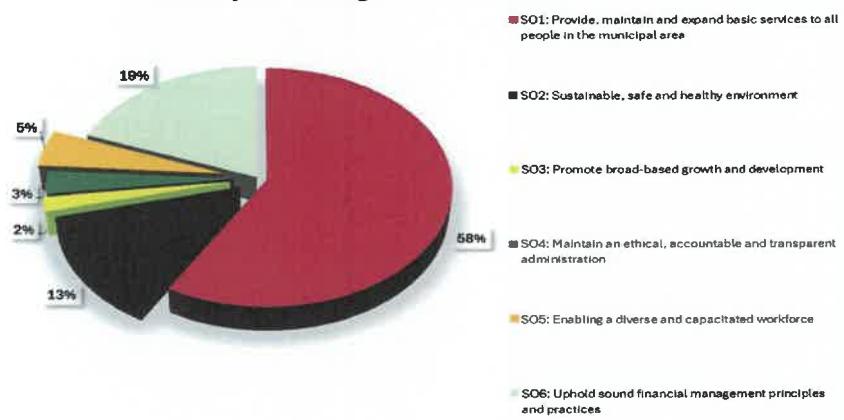
Strategic Objective	Capital expenditure as at 31 December 2025	Operational expenditure as at 31 December 2025
	R'000	R'000
SO1: Provide, maintain and expand basic services to all people in the municipal area	7 375	121 617
SO2: Sustainable, safe and healthy environment	2 104	26 211
SO3: Promote broad-based growth and development	6	4 148
SO4: Maintain an ethical, accountable and transparent administration	0	6 427
SO5: Enabling a diverse and capacitated workforce	4	10 115
SO6: Uphold sound financial management principles and practices	65	39 737
Total	9 555	208 255



Actual capital expenditure per strategic objective for the mid-year ending December 2025

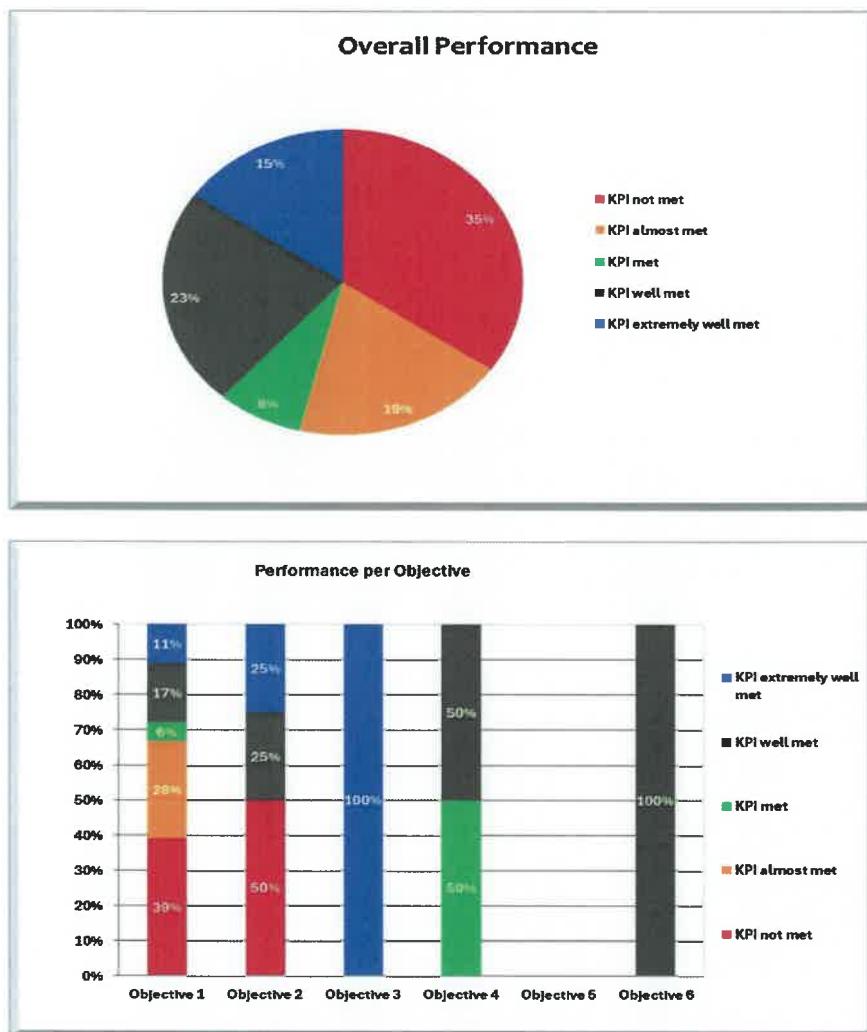


Actual operating expenditure per strategic objective for the mid-year ending December 2025



1. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2025/26

2.1 Overall actual performance of indicators for the mid-year ending 31 December 2025



Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	Total
	SO1: Provide, maintain and expand basic services to all people in the municipal area	SO2: Sustainable, safe and healthy environment	SO3: Promote broad-based growth and development	SO4: Maintain an ethical, accountable and transparent administration	SO5: Enabling a diverse and capacitated workforce	SO6: Uphold sound financial management principles and practices	
KPI Not Met	7	2	0	0	0	0	9
KPI Almost Met	5	0	0	0	0	0	5
KPI Met	1	0	0	1	0	0	2
KPI Well Met	3	1	0	1	0	1	6
KPI Extremely Well Met	2	1	1	0	0	0	4
Total	18	4	1	2	0	1	26

Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

Actual performance per strategic objective of indicators for the mid-year ending

31 December 2025

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2025 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The Municipality met **46.15% (12 of 26)** of the applicable KPI's for the period as at **31 December 2025**. The remainder of the KPI's (15) on the Top Layer SDBIP out of the total number of 41 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **53.85% (14 of 26)** kpi targets were not achieved as at **31 December 2025** of which the details are included in the tables below.

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2025 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2024/25.



i) **SO1: Provide, maintain and expand basic services to all people in the municipal area**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	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	All	7 135	6 700	6 700	6 700	6 823	G2
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	All	11 217	11 350	11 350	11 350	10 855	0
Corrective Measure			It was discovered that meters remained linked to demolished properties (burned down etc.). Instead of reflecting corrective action to meet the target, this resulted in a net negative impact at the time. With meters being removed, the property was levied with availability fees.						
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	All	11 380	11 600	11 600	11 600	11 023	0
Corrective Measure			It should be noted that where services were removed and were replaced with the applicable availability charges.						



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	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	All	11 380	11 700	11 700	11 700	11 380	0
Corrective Measure			It should be noted that where services were removed and were replaced with the applicable availability charges.						
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	All	3 747	4 500	4 500	4 500	3 533	0
Corrective Measure			The target excluded indigent households that did not have meters and therefore were not receiving the 6 kl free basic water benefit but were instead placed on the flat-rate indigent rebate. Because reporting is based on actual connections						
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	All	5 968	6 000	6 000	6 000	5 946	0
Corrective Measure			Duplicates were removed. Target to be adjusted with adjustment budget						
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	All	6 102	5 500	5 500	5 500	6 099	G2
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	All	6 098	5 500	5 500	5 500	6 094	G2



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	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	All	93%	10%	40%	40%	15%	R
Corrective Measure			With supply chain process that are currently under way, expenditure is expected to increase as the year progress.						
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	All	100%	10%	40%	40%	0%	R
Corrective Measure			Funding received. No expenditure for the month of December 2025. Kick Off meeting scheduled for 12 December 2025. Will report on as soon as project has started.						
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	All	100%	10%	40%	40%	0%	R
Corrective Measure			Funding received. No expenditure for the month of December 2025. Kick Off meeting scheduled for 12 December 2025. Will report on as soon as project has started.						
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	40%	16%	R
Corrective Measure			Contractor needs to be appointed.						
TL29	Upgrade Blanken Way (Gravel Road) in Hillside by 30 June 2026	Gravel Road (Blanken Way) upgraded by 30 June 2026	All		0	0	0	36.47	B



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	R
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	40%	0%	R
Corrective Measure		Project planned to start May 2026. Will report as and when project commence							
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	40%	4.64%	R
Corrective Measure		Project is planned to start January 2026							
TL32	Complete the Nelspoort Water Treatment Works by 30 June 2026	Completed Water Treatment Works by 30 June 2026	All	New KPI for 2025/26. No audited comparative available	0	0	0	5.87	B
TL36	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	1	1	1	1	1	G
TL39	Submit quarterly reports to Council on Informal Settlements in Beaufort West Municipal Area	Number of reports submitted	All	New KPI for 2025/26. No audited comparative available	1	1	2	1	R
Corrective Measure		The Unit have struggled with capacity issues. Management managed to second an official to the Unit, and part of his responsibilities is to conduct continuous assessments of informal Settlements in Beaufort West Municipal Area.							



ii) **SO2: Sustainable, safe and healthy environment**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	R
TL25	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	0%	R
Corrective Measure		Updated on a quarterly basis.							
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	40%	0.04%	R
Corrective Measure		Expenditure will occur in the coming months.							
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	All	New KPI for 2025/26. No audited comparative available	10%	40%	40%	53.31%	G2
TL35	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	4	1	1	2	4	B



iii) **SO3: Promote broad-based growth and development**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	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	All	191	0	0	0	44	B

iv) **SO4: Maintain an ethical, accountable and transparent administration**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	R
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	All	89.47%	10%	25%	25%	26.32%	G2
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2025	Annual Performance Report submitted	All	1	1	0	1	1	G

v) **SO6: Uphold sound financial management principles and practices**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2024/25	Overall performance for the mid-year ending 31 December 2025				
					Q1	Q2	Target	Actual	R
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	All	88%	85%	85%	85%	90%	G2



ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2025/26

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2024/25.

Annual Report 2024/25

The draft Annual Report of the 2024/25 financial year will be tabled before or on 31 January 2026.

As prescribed in Section 72(1)((a)(iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report and progress on resolving the problems identified in the Annual Report. Council has appointed a Municipal Public Accounts Committee (MPAC) who will compile an oversight report.

This report will include a summary of comments and conclusions on the Annual Report of the Municipality and will include one or more of the following:

- Misstatements in the Financial Statements;
- Material under spending of the budget;
- Planned key performance indicators not achieved;
- Non-compliance with laws and regulations;
- Assessment by Internal Audit on predetermined objectives (PMS);
- Financial management; and
- Governance.

